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2018

## Town of Hartland Maine Annual Report 2018

Hartland, Me.

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# **Town of Hartland, Maine 2018 Annual Town Report**



Thank you to all our plow crew members:  
Bruce Munn, Bill Ramsdell, Jim Russ,  
Terry Hughes, Kendall Davis and Keith Badger,  
for a successful plowing season.

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**Town of Hartland**  
**200<sup>th</sup> Bicentennial Celebration**

Mark your calendars! Hartland, Maine will be celebrating its bicentennial in 2020. A week-long celebration will start on May 30th with a weekend full of activities honoring things from the past. Events will run through the week with activities for every age. A culmination of events, being held on Saturday, June 6, 2020, with a parade and other events including a bustle and bonnet contest and brothers of the beard competition. That night we will end the day with a firework display. Businesses and organizations, start designing your float to enter into the parade. Ladies, we have people to hire to make your 1800's style dress. Will yours be the best everyday dress or the one with the impressive bustle? Maybe you will have the best bonnet or hat and dress combination. Men, there will be multiple levels of beard and mustache contests. Can you grow the best handlebar mustache? Do you already have a beard so yours will be the longest? Will you start your beard on January 1<sup>st</sup> and have the best "new" beard? Maybe you will have the best beard (or mustache) and time era clothing combination. We will see who will win.

We are now looking for any photos of Hartland's 100<sup>th</sup> centennial celebration in 1920 and 150<sup>th</sup> sesquicentennial in 1970 along with any photos of the events celebrating USA's bicentennial in 1976. If you can find photos from these events, please let us make copies of them. You may bring them to a Hartland Historical Society meeting, contact a historical society member, or bring them to the town office.

The committee working on bringing you a memorable celebration is ready and willing to provide you with any answers to any questions or listen to your suggestions. We look forward to celebrating with you and have our eyes set on 2020.

Respectfully,

*Stacy Halford*

Hartland Bicentennial Committee Chair

stacyburnhamhalford@gmail.com

# 2018 Town Report Dedication

The Selectmen would like to dedicate the 2018 Town Report to the Irving Tanning Community Center (ITCC) Board for all their efforts put forward to try to salvage the ITCC buildings and programs. The board includes: Robin McNeil (President), Dot Humphrey (Vice President and Secretary), Jim Dyer, (Treasurer), Nathaniel Foss (Palmyra), Hiram Weymouth (St. Albans), Shawn Coots, Shirley Humphrey, Hadley Buker, and David Pelton (KVCAP). The Town and the ITCC board have been fortunate to strike a deal with Kennebec Valley Community Action Program (KVCAP) and enter into an agreement with KVCAP purchasing the Hartland Consolidated School. KVCAP intends to provide 20 to 24 units of Elderly Housing and lease long term space to the Hartland Public Library and the ITCC. This partnership will bring together the elderly (housing), the youth (recreation program), and an educational organization (library) together at one site. The vision of the ITCC board has been the driving force of this project. The goal will be to have a very active "community center" that is the "hub" of Hartland. There are four people that the Selectmen would like to recognize as going above and beyond during this journey and express appreciation for their efforts.

Robin McNeil and Dot Humphrey both hold offices on the ITCC board. They have worked tirelessly to create a variety of programming opportunities at the ITCC Community Center. They have had "jamming" sessions with musicians, walking programs, and are currently working on a Bingo night. They are renting rooms and gym time to the public to help raise funds for the long term goal of utilizing the building. Their leadership will help us create and keep the "hub" we are all looking for. Thank you to Robin and Dot for your commitment and dedication!

The other two people the Selectmen wanted to recognize are Shawn and Betsy Coots. Shawn and Betsy most recently have been the inspiration of the youth recreation program that services 80 to 120 kids during any given sports season. Shawn and Betsy can be seen scheduling events, running the snack shack, washing and waxing floors, coaching, and fund raising. Their planning, leading, and organizing the kid's recreational programs have been instrumental to the success of the facility. Congratulations to Shawn and Betsy for inspiring our youth and thank you for your commitment and dedication!

Thanks to all from the Selectmen and the Town of Hartland!

**Town Of Hartland  
P.O. Box 280  
Hartland, Maine 04943**

**Christopher Littlefield**  
**Town Manager**  
**Phone: 207 938 4401**  
**Fax: 207 938 3018**  
**[hartlandmanager@gmail.com](mailto:hartlandmanager@gmail.com)**

**Selectman: Judith Alton**  
**Harold Buker**  
**Shirley Humphrey**

**Spirit of America Award 2018**  
**The Hartland Historical Society**

For about 18 years, the Hartland Historical Society has worked to preserve, restore and recollect the history of its small community. Started by good friends and lifelong residents, Myrtle Lovely Marble and Hilda Emery Nutter, the group currently numbers nearly 100 members with less than two dozen members regularly active.

Over the years, the small organization raised \$37,775.24 including a \$12,000 contribution from the town for updating the maintenance, repair and cleaning in six community cemeteries; conducted a "census", record of all burials in the cemeteries; restored two deteriorating town record books; written, printed and distributed quarterly newsletters; conducted two events to share artifacts and historical collections; sponsored the traditional Memorial Day Parade when it was in danger of being lost; annually hangs patriotic banners on the Warren Square bandstand/gazebo and created and launched a website dedicated to the collection, distribution and sharing of town photos, history, memories and genealogy as well as continuing historic discussions regularly through a social media page (Facebook). (Article by Brenda Seekins)

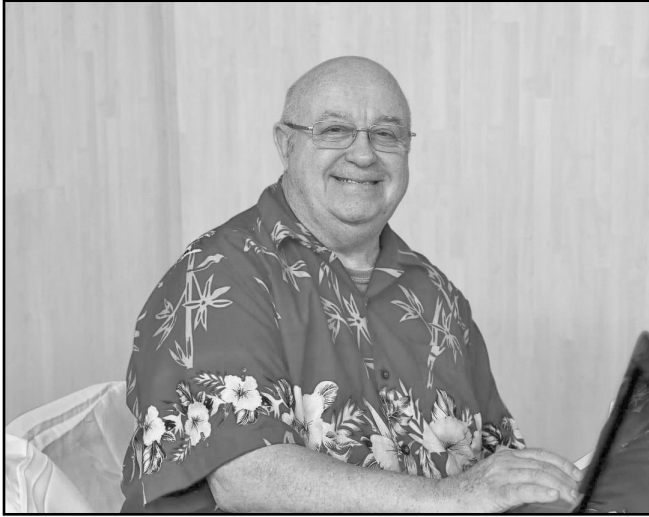
[http://www.townofhartlandme.com/index.asp?Type=B\\_BASIC&SEC={04641930-355F-4457-B25F-1534CF3509FC}](http://www.townofhartlandme.com/index.asp?Type=B_BASIC&SEC={04641930-355F-4457-B25F-1534CF3509FC})

This article is being submitted on behalf of the Citizens of the Town of Hartland, The Selectmen, and I. Thank you to the Hartland Historical Society for all that you do.

Sincerely,

Chris Littlefield

In Memory of  
Dr. Robert Adrien Carignan



Bob was born August 31, 1944 in Lawrence, MA to Adrien and Edith (Berry) Carignan.

Known by many names, “Dr. Bob”, “BeeBop Bob”, and “Beepa”, to name a few, he graduated Tenney High School in 1962 and shortly after joined the United States Navy as a Corpsman. After leaving the Navy he entered Northern Essex Community College. Bob’s love of holistic medicine guided him to Palmer College of Chiropractic where he received a Doctor of Chiropractic (DC) in 1972.

Bob joined his love of nature, people, and health when he opened Hartland Family Chiropractic in 1974. If you knew him, you could appreciate his musical passion which he pursued later in life. He opened BeeBop to Hip Hop DJ services and brought the joy of music to nursing homes, weddings, and family holidays.

He received several commendations for his chiropractic service including a Merit Award from Palmer College in 1972, an Ambassador Award from Palmer College in 1977, and he was Maine Chiropractor of the Year in 1984. He was a member of the Maine Chiropractic Association (MCA) and State Representative for both the International Chiropractic Association and the American Chiropractic Association. Bob was a member of the Maine Radiologic Technology Board of Examiners. He was a member of the Chamber of Commerce, Knights of Columbus, and the Health Officer for both Hartland and St. Albans. In 2003, he received a Service Award in recognition for his energetic service to the MCA as “Mr. Entertainment” which merged his two passions of chiropractic and DJing.

On Monday, January 21, 2019, Dr. Robert Adrien Carignan, loving father, grandfather, and community cheer-bringer, passed away at the age of 74.

**TOWN OF HARTLAND  
PO BOX 280  
21 ELM STREET  
HARTLAND, MAINE 04943  
(207) 938-4401**

**TOWN OFFICE LOBBY HOURS:**  
MON, TUES, WED and FRI  
8:00 A.M. - 4:15 P.M.  
THURSDAY  
9:00 A.M. - 5:15.M.  
CLOSED HOLIDAYS

**TRANSFER STATION HOURS:**  
THURSDAY - SUNDAY  
9:00 A.M. - 4:00 P.M.  
CLOSED MAJOR HOLIDAYS

**EMERGENCY NUMBERS:**  
AMBULANCE  
HARTLAND FIRE DEPARTMENT  
STATE POLICE OR SHERIFF'S DEPARTMENT  
911

**ANIMAL CONTROL OFFICER:**  
CHARLES GOULD  
(207)612-6991 or (207)938-3872

**CODE ENFORCEMENT OFFICER:**  
AL TEMPESTA  
(207) 270-5191

**HARTLAND FIRE DEPARTMENT**  
TIM KUESPERT, CHIEF  
(207) 341-1573

**TRI TOWN FOOD CUPBOARD**  
Patricia Martin  
(207) 938-2244  
Wednesdays, 9:30 – 11:30 AM

**HARTLAND PUBLIC LIBRARY OFFICERS**  
Wayne Libby, Chairperson  
Beth Clark, Secretary  
John Clark, Treasurer  
Nicholas Berry, Director  
(207) 938-4702



**TOWN OF HARTLAND  
ELECTED AND APPOINTED OFFICIALS**

***SELECTMEN, ASSESSORS AND  
OVERSEERS OF THE POOR***

3-YEAR TERM

JUDITH ALTON (expiring 2021)

HAROLD BUKER (expiring 2020)

SHIRLEY HUMPHREY (expiring 2019)

***TOWN MANAGER, TREASURER, TAX COLLECTOR  
EMERGENCY MANAGEMENT DIRECTOR and ROAD COMMISSIONER***  
CHRISTOPHER LITTLEFIELD

***DEPUTY TREASURER, DEPUTY TAX COLLECTOR,  
ADMINISTRATIVE ASSISTANT and GENERAL ASSISTANCE***  
SUSAN FROST

***TOWN CLERK, REGISTRAR OF VOTERS,  
DEPUTY TAX COLLECTOR AND DEPUTY TREASURER***  
TRISS A SMITH

***DEPUTY TOWN CLERK***  
SUSAN FROST, KIMBERLY NOVAK

***DEPUTY REGISTRAR OF VOTERS***  
SUSAN FROST, KIMBERLY NOVAK

***POLLUTION CONTROL PLANT***  
JACOB BUTLER, PLANT SUPERVISOR  
DALTON PLANTE, PLANT OPERATOR  
DILLON RUSS, LAB TECHNICIAN

***LANDFILL COORDINATOR***  
BRUCE MUNN

***PUBLIC WORKS DEPARTMENT***  
BRUCE MUNN, SUPERVISOR  
FREEMAN (BILL) RAMSDELL  
JIM RUSS

***TRANSFER STATION ATTENDANTS***  
TERRY LEGERE  
ARTHUR CAREY, Jr.

**CODE ENFORCEMENT OFFICER, PLUMBING INSPECTOR,  
HEALTH OFFICER, 911 ADDRESSING OFFICER and FENCE VIEWER**  
AL TEMPESTA

**ANIMAL CONTROL OFFICER**  
CHARLES GOULD

**R. S. U. # 19 – DIRECTORS**  
**3-YEAR TERM**  
MARK HANSEN (expiring 2019)  
ROBIN MCNEIL (expiring 2020)

**BUDGET COMMITTEE MEMBERS**

**EXPIRING 2019:**  
BARBARA DAY  
TIMOTHY KUESPERT  
SUZAN ACKERMAN

**EXPIRING 2020:**  
ARTHUR CHILDS  
JOHN CLARK  
SHELLY DUBOIS

**EXPIRING 2021:**  
JOAN CONNELLY  
ELMER LITTLEFIELD  
PATRICIA MARTIN

**PLANNING BOARD**  
MAC CIANCHETTE  
ART CHILDS  
JAMES DENNIS  
DANA LITTLEFIELD  
TIMOTHY BOULANGER  
RANDY BUTLER, ALTERNATE

**HARTLAND HISTORICAL SOCIETY**  
DOROTHY HUMPHREY, PRESIDENT  
DARTHEA ATKINSON, VICE PRESIDENT  
ELMER LITTLEFIELD, VICE PRESIDENT  
ANN FOSS, SECRETARY  
NATHANIEL FOSS, JR, TREASURER

***HARTLAND FIRE DEPARTMENT  
1-YEAR TERM FOR OFFICERS***

TIM KUESPERT, CHIEF  
CHARLES GOULD, 1ST ASSISTANT CHIEF  
KEVIN BURNHAM, 2ND ASSISTANT CHIEF  
ADAM COLE, CAPTAIN  
WESTON GOULD, 1ST LIEUTENANT  
GLEN CARMICHAEL, 2ND LIEUTENANT  
MARSHA HIGGINS, SECRETARY/TREASURER

***FIREFIGHTERS:***

RUSTY DICKEY, HALL CHIEF  
BRANDON BADEEN, SAFETY OFFICER  
BRANDON PEASE, SAFETY OFFICER  
HEATH BUTLER, ENGINEER  
MATT BALLARD  
KEN CHARRIER  
DEREK DUATO  
ZACHARY FROST  
LEE FULLER  
COURTNEY FULLER  
CHARLES E GOULD  
MICHAEL GOULD  
ANDREW HEUKLOM  
DAVE LEDIN  
DAVID MORRISON  
JOSH NEAL  
MARK RAMSDELL  
ROBERT STODDARD  
CHRISTOPHER WILSON

***HARTLAND JUNIOR FIRE DEPARTMENT***

JENA CHARRIER  
MAKAYLA COOKSON  
JOE COTE  
JOSHUA NEAL

***\*\*\*IN MEMORY\*\****

LINDY HUMPHREY – HALL CHIEF  
CLIFF SPRAGUE – FIRE POLICE  
MIKE SNOWMAN – SAFETY OFFICER

**Town of Hartland  
Expended Budget Summary  
7/1/2017-6/30/2018**

	<b>Budget</b>	<b>Expended</b>
<b>01 - GENERAL GOV'T</b>		
01 - PAY TO OFFICERS	\$ 9,000.00	\$ 9,000.00
02 - ADMINISTRATION	\$ 196,180.00	\$ 195,377.44
03 - TOWN OFFICE	\$ 27,800.00	\$ 20,173.15
06 - ASSESSING	\$ 19,000.00	\$ 17,126.63
07 - OFFICE EQUIP/TECH	\$ 12,500.00	\$ 10,858.88
08 - SOCIAL SECURITY	\$ 19,000.00	\$ 18,587.88
10 - CONTINGENT	\$ 10,000.00	\$ 5,500.24
11 - ABATEMENTS	\$ 6,000.00	\$ 4,215.22
<b>Department Totals</b>	<b>299,480.00</b>	<b>280,839.44</b>
<b>02 - PROTECTION</b>		
01 - FIRE DEPARTMENT	\$ 33,350.00	\$ 29,048.43
03 - STREET LIGHTS	\$ 20,500.00	\$ 15,010.53
05 - DAM	\$ 3,000.00	\$ 236.48
06 - HYDRANTS RENTALS	\$ 100,000.00	\$ 101,531.45
07 - ANIMAL CONTROL	\$ 7,450.00	\$ 5,857.17
08 - INSURANCE	\$ 53,200.00	\$ 44,890.06
<b>Department Totals</b>	<b>217,500.00</b>	<b>196,574.12</b>
<b>05 - HEALTH &amp; WELFARE</b>		
01 - GENERAL ASSISTANCE	\$ 14,400.00	\$ 3,772.17
05 - TRI TOWN FOOD BANK	\$ 2,000.00	\$ 2,000.00
06 - HARTLAND/ST.ALBANS SENIORS	\$ 500.00	\$ 500.00
07 - FOOD/LEGION BUILDING	\$ 200.00	\$ 212.95
<b>Department Totals</b>	<b>17,100.00</b>	<b>6,485.12</b>
<b>06 - RECREATION</b>		
01 - PUBLIC LIBRARY	\$ 46,670.00	\$ 45,989.00
02 - ITCC	\$ 2,000.00	\$ 2,000.00
03 - POOL	\$ 13,800.00	\$ 11,226.65
<b>Department Totals</b>	<b>62,470.00</b>	<b>59,215.65</b>
<b>07 - PUBLIC SERVICE</b>		
02 - KVCOG	\$ 2,530.00	\$ 2,529.00
03 - MAINE MUNICIPAL ASSOC.	\$ 2,420.00	\$ 2,537.00
04 - SOMERSET ECONOMIC DEV	\$ 100.00	\$ 100.00
05 - CHAMBER OF COMMERCE	\$ 200.00	\$ 200.00
06 - FIRST PARK	\$ 13,000.00	\$ 12,487.46

**Town of Hartland  
Expended Budget Summary  
7/1/2017-6/30/2018**

	<b>Budget</b>	<b>Expended</b>
08 - GML ASSOCIATION	\$ 3,000.00	\$ 3,000.00
09 - STREET FLAGS	\$ 500.00	\$ 500.00
<b>Department Totals</b>	<b>21,750.00</b>	<b>\$ 21,353.46</b>
<b>15 - PUBLIC WORKS</b>		
02 - ROADS	\$ 329,580.00	\$ 345,379.14
03 - SNOW REMOVAL	\$ 249,120.00	\$ 235,138.86
04 - TOWN TRUCK	\$ 6,000.00	\$ 3,153.50
05 - CEMETERIES	\$ 25,148.00	\$ 21,863.37
<b>Department Totals</b>	<b>609,848.00</b>	<b>605,534.87</b>
<b>25 - SANITATION</b>		
01 - TRANSFER STATION	\$ 130,875.00	\$ 124,162.81
03 - CODE ENFORCEMENT/LPI	\$ 10,000.00	\$ 9,005.10
<b>Department Totals</b>	<b>140,875.00</b>	<b>133,167.91</b>
<b>30 - DEBT &amp; INTEREST</b>		
01 - DEBT SERVICE	\$ 25,000.00	\$ 20,667.46
06 - SALT SHED	\$ 5,910.00	\$ 5,909.20
<b>Department Totals</b>	<b>30,910.00</b>	<b>\$ 26,576.66</b>
<b>35 - RSU 19</b>		
01 - SCHOOL	\$ 1,445,322.00	\$ 1,445,321.92
<b>Department Totals</b>	<b>1,445,322.00</b>	<b>1,445,321.92</b>
<b>40 - SOMERSET COUNTY TAX</b>		
01 - COUNTY	\$ 322,630.00	\$ 322,626.64
<b>Department Totals</b>	<b>322,630.00</b>	<b>322,626.64</b>
<b>Final Totals</b>	<b>3,167,885.00</b>	<b>3,097,695.79</b>

## TOWN OF HARTLAND 2019/2020 BUDGET

	Budget 2018/2019	Request Budget 2019/2020
<b>01 - GENERAL GOV'T</b>		
01 - PAY TO OFFICERS	\$ 9,000.00	\$ 9,000.00
02 - ADMINISTRATION	\$ 198,100.00	\$ 225,480.00
03 - TOWN OFFICE	\$ 16,400.00	\$ 15,300.00
06 - ASSESSING	\$ 11,000.00	\$ 16,000.00
07 - OFFICE EQUIP/TECH	\$ 16,200.00	\$ 24,000.00
08 - SOCIAL SECURITY	\$ 19,100.00	\$ 22,100.00
10 - CONTINGENT	\$ 10,000.00	\$ 10,000.00
11 - ABATEMENTS	\$ 6,000.00	\$ 6,000.00
<b>Department Totals</b>	<b>\$ 285,800.00</b>	<b>\$ 327,880.00</b>
<b>02 - PROTECTION</b>		
01 - FIRE DEPARTMENT	\$ 28,750.00	\$ 28,750.00
03 - STREET LIGHTS	\$ 20,500.00	\$ 20,500.00
05 - DAM	\$ 3,000.00	\$ 3,000.00
06 - HYDRANTS RENTALS	\$ 103,000.00	\$ 109,310.00
07 - ANIMAL CONTROL	\$ 7,450.00	\$ 7,450.00
08 - INSURANCE	\$ 67,100.00	\$ 81,200.00
<b>Department Totals</b>	<b>\$ 229,800.00</b>	<b>\$ 250,210.00</b>
<b>05 - HEALTH &amp; WELFARE</b>		
01 - GENERAL ASSISTANCE	\$ 10,400.00	\$ 10,400.00
05 - TRI TOWN FOOD BANK	\$ 2,000.00	\$ 2,000.00
06 - HARTLAND/ST.ALBANS SENIOR	\$ 500.00	\$ 500.00
07 - FOOD/LEGION BUILDING	\$ 200.00	\$ 200.00
<b>Department Totals</b>	<b>\$ 13,100.00</b>	<b>\$ 13,100.00</b>
<b>06 - RECREATION</b>		
01 - PUBLIC LIBRARY	\$ 46,670.00	\$ 54,570.00
02 - ITCC/REC DEPT.	\$ 4,000.00	\$ 10,000.00
03 - POOL	\$ 14,000.00	\$ 14,900.00
<b>Department Totals</b>	<b>\$ 64,670.00</b>	<b>\$ 79,470.00</b>

**07 - PUBLIC SERVICE**

02 - KVCOG	\$	2,500.00	\$	2,500.00
03 - MAINE MUNICIPAL ASSOC.	\$	2,540.00	\$	2,600.00
04 - SOMERSET ECONOMIC DEV	\$	100.00	\$	100.00
05 - CHAMBER OF COMMERCE	\$	200.00	\$	250.00
06 - FIRST PARK	\$	13,000.00	\$	13,000.00
08 - GML ASSOCIATION	\$	3,000.00	\$	3,000.00
10 - SEXUAL ASSAULT	\$	500.00	\$	500.00
09 - STREET FLAGS	\$	500.00	\$	1,000.00
11 - LEGION AMERICAN	\$	-	\$	2,500.00
<b>Department Totals</b>	<b>\$</b>	<b>22,340.00</b>	<b>\$</b>	<b>25,450.00</b>

**15 - PUBLIC WORKS**

02 - ROADS	\$	329,580.00	\$	329,580.00
03 - SNOW REMOVAL	\$	249,620.00	\$	245,500.00
04 - TOWN TRUCK	\$	6,000.00	\$	6,000.00
05 - CEMETERIES	\$	26,300.00	\$	26,300.00
<b>Department Totals</b>	<b>\$</b>	<b>611,500.00</b>	<b>\$</b>	<b>607,380.00</b>

**25 - SANITATION**

01 - TRANSFER STATION	\$	134,875.00	\$	150,575.00
03 - CODE ENFORCEMENT/LPI	\$	9,000.00	\$	9,000.00
<b>Department Totals</b>	<b>\$</b>	<b>143,875.00</b>	<b>\$</b>	<b>159,575.00</b>

**30 - DEBT & INTEREST**

01 - DEBT SERVICE	\$	25,000.00	\$	21,000.00
06 - SALT SHED	\$	5,910.00	\$	5,910.00
<b>Department Totals</b>	<b>\$</b>	<b>30,910.00</b>	<b>\$</b>	<b>26,910.00</b>

**TOTAL MUNICIPAL** *1,401,995.00* *1,489,975.00*

**ESTIMATED FOR SCHOOL & COUNTY****35 - RSU 19**

01 - SCHOOL	\$	1,500,030.00	\$	1,575,032.00
<b>Department Totals</b>	<b>\$</b>	<b>1,500,030.00</b>	<b>\$</b>	<b>1,575,032.00</b>

**40 - SOMERSET COUNTY TAX**

01 - COUNTY	\$	329,125.00	\$	335,100.00
<b>Department Totals</b>	<b>\$</b>	<b>329,125.00</b>	<b>\$</b>	<b>335,100.00</b>
<b>Final Totals</b>		<b>3,231,150.00</b>		<b>3,400,107.00</b>

**STATE OF MAINE  
MUNICIPAL ELECTION FOR THE TOWN OF HARTLAND  
FRIDAY, MAY 3, 2019  
OFFICIAL BALLOT**

Place a cross (X) or a check (☐) in the square to the left of the name of the candidate for whom you choose to vote. You may vote for a person whose name does not appear on the ballot by writing the persons' name and municipality of residence in the blank space provided and marking the square at the left. \*\*Use of "Stickers" is barred. IF YOU MAKE A MISTAKE, YOU MAY REQUEST A NEW BALLOT

<p style="text-align: center;"><b>For Selectman/Assessor/Overseer of Poor</b></p> <p>3 Years      Vote for one</p> <p><input type="checkbox"/>      Hikel, John A., Hartland</p> <p><input type="checkbox"/>      Humphrey, Shirley F., Hartland</p> <p><input type="checkbox"/>      _____ Write-in name and municipality of residence</p>	<p style="text-align: center;"><b>For Budget Committee</b></p> <p>3 Years      Vote for not more than Three</p> <p><input type="checkbox"/>      Ackerman, Suzan M., Hartland</p> <p><input type="checkbox"/>      Day, Barbara A., Hartland</p> <p><input type="checkbox"/>      Kuespert, Timothy M., Hartland</p> <p><input type="checkbox"/>      _____ Write-in name and municipality of residence</p> <p><input type="checkbox"/>      _____ Write-in name and municipality of Residence</p> <p><input type="checkbox"/>      _____ Write-in name and municipality of residence</p>
<p style="text-align: center;"><b>For RSU 19 Director</b></p> <p>3 Years      Vote for one</p> <p><input type="checkbox"/>      Hansen, Mark A., Hartland</p> <p><input type="checkbox"/>      _____ Write-in name and municipality of residence</p>	

\_\_\_\_\_, Town Clerk



**\*\*This is a Draft Copy - Please See Posted Final Warrant\*\***

**TOWN OF HARTLAND  
WARRANT FOR ANNUAL TOWN MEETING  
MAY 4, 2019**

To: Susan Frost, a resident of the Town of Hartland, Maine, County of Somerset

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Hartland in said county, qualified by law to vote in town affairs, to meet and assemble at the Hartland Fire Station in said town, on **Saturday, May 4, 2019** A.D. at **9:00** in the morning then and there to act on the following articles:

**Art. 1:** To choose a moderator to preside at said meeting.

**Art. 2:** To see if the town will vote to authorize the Board of Assessors to apply \$75,000 of the undesignated fund balance to reduce the 2019-2020 tax mil rate.

**Art. 3:** To see if the Town will vote to authorize the Board of Selectmen to apply \$10,000 of the undesignated fund balance to the Fire Department reserve account.

**Art. 4:** To see if the town will vote to accept any or all funds or property from Federal, State or private funding in the form of grants or donations, public or anonymous that the Municipal Officers deem appropriate and in the best interest of the Town.

**Art. 5:** To see if the Town will vote to authorize the Municipal Officers, on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes and/or sewer liens thereon, "Except that the Municipal Officers shall use the special sale process required by 36 M.R.S. § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner" and on such terms as they deem advisable to execute quit-claim deeds for such property.

**Art. 6:** To see if the Town will vote to authorize the Municipal Officers to dispose of equipment, vehicles or furniture no longer necessary to Town operations that the Municipal Officers deem appropriate and in the best interest of the Town.

**Art. 7:** To see if the Town will vote to establish Sept 15 & Mar 1 due dates on taxes, and set the interest rate at 7% that shall be applied after the due dates.

**Art. 8:** To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A., sec 506.

**Art. 9:** To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of the ensuing year's taxes, if necessary.

**Art. 10:** To see if the Town will vote to authorize the Selectmen to serve as Assessors and Overseers of the Poor.

#### **GENERAL GOVERNMENT**

**Art. 11:** To see what sum the Town will vote to raise and/or appropriate for the following *General Governmental* accounts:

Request:	
Pay to Officers	\$ 9,000
Administration	\$225,480
Town Office	\$ 15,300
Assessing	\$ 16,000
Office Equip/Tech	\$ 24,000
Social Security	\$ 22,100
Contingent	\$ 10,000
Abatements	\$ <u>6,000</u>
 TOTAL	 \$327,880

***Selectman & Budget Committee Recommends \$ 327,880***

#### **PROTECTION**

**Art. 12:** To see what sum the Town will vote to raise and/or appropriate for the following *Public Safety* accounts:

Request:	
Fire Department	\$ 28,750
Street Lights	\$ 20,500
Dam	\$ 3,000
Hydrant Rental	\$109,310
Animal Control	\$ 7,450
Insurance	\$ <u>81,200</u>
 TOTAL	 \$250,210

***Selectman & Budget Committee Recommends \$250,210***

### HEALTH & WELFARE

**Art. 13:** To see what sum the Town will vote to raise and/or appropriate for the following *Health & Welfare* accounts:

Request:	
General Assistance	\$ 10,400
Tri Town Food Bank	\$ 2,000
Hartland/St Albans Seniors	\$ 500
Food/Legion Bldg.	<u>\$ 200</u>
TOTAL	\$ 13,100

***Selectman & Budget Committee Recommends \$13,100***

### PUBLIC WORKS

**Art. 14:** To see what sum the Town will vote to raise and/or appropriate for the following *Public Works* accounts:

Request:	
Labor	\$ 26,080
Supplies/Services	\$ 2,500
Roads	\$ 301,000
Snow Removal	\$ 245,500
Town Truck	\$ 6,000
Cemeteries	<u>\$ 26,300</u>
TOTAL	\$ 607,380

***Selectman & Budget Committee Recommends \$607,380***

### SANITATION

**Art. 15:** To see what sum the Town will vote to raise and/or appropriate for the following *Health & Sanitation* accounts:

Request:	
Transfer Station	\$150,575
Code Enforcement	<u>\$ 9,000</u>
TOTAL	\$159,575

***Selectman & Budget Committee Recommends \$159,575***

### RECREATION

**Art. 16:** To see what sum the Town will vote to raise and/or appropriate for the following *Recreation* accounts:

Request:	
I.T.C.C.	\$ 10,000
Library	\$ 54,570
Pool	<u>\$ 14,900</u>
TOTAL	\$ 79,470

***Selectman & Budget Committee Recommends \$79,470***

## PUBLIC SERVICE

**Art. 17:** To see what sum the Town will vote to raise and/or appropriate for the following *Public Service* accounts:

Request:

KVCOG	\$ 2,500
MMA	\$ 2,600
SEDC	\$ 100
Chamber Commerce	\$ 250
First Park	\$ 13,000
G M L A	\$ 3,000
Sexual Assault	\$ 500
American Legion	\$ 2,500
Street Flags	<u>\$ 1,000</u>

TOTAL \$ 25,450

***Selectman & Budget Committee Recommends \$25,450***

## DEBT SERVICE

**Art. 18:** To see what sum the Town will vote to raise and/or appropriate for the following *Debt Service* accounts:

Request:

ME Municipal Bond Bank	\$ 21,000
Salt/Sand Shed	<u>\$ 5,910</u>

TOTAL \$ 26,910

***Selectman & Budget Committee Recommends \$ 26,910***

**Art. 19:** To see if the Town will vote to increase the Property Tax Levy Limit of \$857,646 established for Hartland by State Law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit. (This article only need to be voted on, if the budget is increased more than \$31,151 in the preceding articles).

**Art. 20:** To see if the Town will vote to apply from the following accounts for the 2019/20 budget:

Request:

Excise Tax	\$ 220,000
Boat Excise	\$ 3,000
Departmental Accounts	\$ 20,000
Highway Assistance	\$ 20,000
(For Capital use only)	
Other	<u>\$ 15,500</u>
TOTAL	\$ 278,500

**Art. 21:** To see if the Town will vote to allocate the snowmobile registration funds received from the State of Maine to Smokey’s Angels Snowmobile Club for the maintenance of snowmobile trails for the benefit and use of the public.

**Art. 22:** To see if the Town will vote to authorize the Treasurer and The Board of Selectmen, in the name of and on behalf of the Town, to borrow an amount not to exceed \$1,152,483, of which \$981,800 will be loan forgiveness, the proceeds to be appropriated to finance a portion of the cost of upgrades to the Town’s Wastewater Treatment facility, and to issue the Town’s general obligation bond and note in anticipation thereof, for a term not to exceed 30 years, under such other terms and conditions, including provisions for early redemption or prepayment, as may be approved by the Treasurer, and to further authorize the Treasurer and a majority of the Board of Selectmen, separately, to take any and all other actions and to sign such other documents and certificates as may be necessary or convenient to accomplish such borrowing, and to authorize such other action as the Town Meeting may approve.

ARTICLE 22 TREASURER’S FINANCIAL STATEMENT

FINANCIAL STATEMENT

Total Town Indebtedness	
A. Total debt outstanding and unpaid:	\$371,637
B. Total debt authorized and unissued:	\$2,069,519
C. Total Debt to be incurred if this article is approved:	\$170,683

Total Debt Authorized after Passage of Article 22: \$2,611,839

ESTIMATED COSTS:

Estimated Interest rate:	2 %
Estimated term:	30 years
Total principal to be repaid:	\$170,683
Total interest to be paid over term:	\$52,300
Total cost of principal and interest:	\$222,983

VALIDITY:

The validity of the note and the bond and of the voters’ ratification of the note and bond may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

\_\_\_\_\_  
Chris Littlefield, Treasurer

**Art. 23:** Shall an ordinance entitled “Town of Hartland Animal Control Ordinance” be enacted?

\*\* Draft Ordinance is available at the Town Office and will be provided as separate document at the Town Meeting.

**Art 24:** To see if the Town will authorize the Select Board to negotiate and enter into a long term lease with Walden Renewables Development LLC or its designee for a solar energy facility (including, without limitation, solar panels, batteries, foundations, racks, wiring, inverters, above and below ground electrical lines, transformers, control houses, fencing and other ancillary equipment) on Town-owned property (Landfill site & land held by Hartland Redevelopment, LLC).

**Art. 25:** To ratify, confirm and approve Hartland Redevelopment LLC’s exercise of the option from Irving Tanning Company to Hartland Redevelopment LLC by an agreement dated January 25, 2016, and to accept the transfer of the “LAND TO OPTIONED” on a CES plan dated 09/15/15 from Irving Tanning Company to Hartland Redevelopment LLC.

**Art. 26:** To authorize the future transfer of the “LAND TO OPTIONED” on a CES plan dated 09/15/15 held by Hartland Redevelopment LLC to Cal’s Way LLC or the Town of Hartland, or either’s designee, on conditions and terms negotiated by the Town Manager.

**Art. 27:** To authorize and direct the Town Manager to negotiate, draft and approve all documents, agreements and other instruments as he shall deem necessary and proper in connection with the transfers described above and in carrying out the purposes of these Articles.

**Art. 28:** To ratify, confirm and approve all prior actions undertaken and approved in connection with the project described in Articles 24, 25, 26, & 27.

The Registrar will be in session for the purpose of maintaining the list of voters on Saturday, May 4, 2019 from 8:30 a.m. to 9:00 a.m. at the Town Meeting.

Given under our hands this \_\_\_\_\_day of April, A.D. 2019

A True Copy  
Attest:

\_\_\_\_\_  
Judith Alton, Selectman

\_\_\_\_\_  
Triss A. Smith, Clerk

\_\_\_\_\_  
Shirley Humphrey, Selectman

\_\_\_\_\_  
Harold Buker, Selectman

To: The Citizens of the Town of Hartland,

Although 2018 has been one of the more challenging years since I started in July of 2013, it remains a privilege to work for and live in Hartland.

Recently, there have been a number of claims made regarding the environmental safety of the residents of the Town of Hartland, particularly those that reside near the landfill. I would like to assure you that we have taken all appropriate steps to address these concerns. The information that has been circulated does not include the whole story and in many cases is dated. There are no facts that substantiate the claims being made regarding:

- Hazardous waste dumping?
  - The State of Maine prohibits it and we have not done it;
- Pollution of drinking water?
  - Water tests have been conducted on two remaining private wells, located downgradient of the landfill, and both meet State of Maine Drinking Water Standards; and
- The accusation that the Town leadership made changes to the Landfill without public knowledge?
  - Absolutely not true; please review the statements in the Landfill section.

I assure you that the Selectmen and I, along with the Maine Department of Environmental Protection, would not do or allow an operation to endanger the environment or our Citizens. We operate legally, honestly, and with integrity and I am proud to work for the Selectmen and the Citizens of this Town. In that spirit, I am writing on behalf of the Selectmen and myself to report activities for the 2017/2018 fiscal year.

#### ANNEX

The Annex Project has been moving forward and we have transferred lots 1, 2, and 3 to Cal's Way. All remedial work has been completed on these three parcels at the old Annex site. There is an optioned parcel referred to as parcel 4 that is the subject of substantially completed testing by the Maine Department of Environmental Protection. Again, we thank Calvin "Cal" Warner and Malcolm "Mac" Cianchette for their hard work and dedication cleaning up the blight and making the area safer for our Town.

#### TOWN OPERATIONS

The Town voted last spring to buy our own snow plowing equipment and take on the challenge of plowing the roads. The town crew has done an amazing job this year despite the enormous amounts of snow we have had. Thank you to the Plow Crew for your early mornings and late nights resulting in a job well done. We had another productive year on the roads during the season last year. A large portion of the budget was spent on the Morrill Pond Road where we changed several culverts and ditched the majority of the road. However, the majority of the budget was spent on paving parts of the following roads: Commercial Street, Cyr Way, Ford Hill, Huff Hill, Martin Street, and Moore Street.

We welcome Kim Novak to our Administrative team. She works the front counter on a part-time basis and she will also be helping with a variety of special projects. Arthur Carey joined us at the Transfer Station last year as an attendant and we thank him for his efforts.



## HARTLAND LANDFILL

We have worked to overcome many challenges at the landfill this year.

- We have had numerous odor complaints.
- A campaign has been initiated, by a small residential group, to shut down the landfill.
- There is an enormous amount of misinformation being distributed.
- The Selectmen and I have been accused of being deceitful about the recent changes at the Hartland Landfill.
  - I have reviewed every Town Report since 2013 and in each one there has been a reference under the goals section to: “find financial partners, find new partners, continue developing the landfill, etc.”
  - Two years prior to making actual license changes we alerted the public that we were planning to make changes and no questions or concerns were presented.
  - There are two other distinct dates that were designed to inform the public of landfill changes.
    - February 2, 2015 edition of the Rolling Thunder: a Public Notice of Intent to File (Application to the DEP for Construction of Phase III) at which time all immediate Landfill abutters were also notified.
    - March 7, 2016 edition of the Rolling Thunder: a Public Notice of Intent to File (Application to the DEP for a Change in Waste streams) was issued and the abutters were notified again.
    - Two people called to discuss these notices. Roxanne Lewis called Lou Pizzuti and Robert Adams called Chris Littlefield to ask some questions.
  - In addition to the Town Report and the Public Notices of Intent, I have passed out supporting paperwork about the landfill at every Town Meeting since I became the Town Manager in 2013.
- Due to a transfer of ownership of the landfill to the Town before any of the current municipal officers or Town Staff served the Town, the Town has responsibility for the operation of the landfill and all costs associated with the landfill and there has been no alternative solution presented to pay for those costs.
- The landfill presents a significant financial responsibility but we have moved from an old unlined landfill to a lined and well managed landfill operation. We have an unfunded liability of \$6,000,000 +/- (and climbing) for opening, closure, and post-closure costs but we are gradually reducing that unfunded liability. Using a separate Enterprise Account for the landfill operations, we are working hard to keep the costs on the users of the landfill.

## HARTLAND POLLUTION CONTROL FACILITY (HPCF)

Chuck Applebee of Water Quality and Compliance Services of Wiscasset, ME is still under contract to provide a Superintendent's license for the HPCF. Jake Butler is a Grade IV Waste Water Treatment operator and is aspiring to be Hartland's Waste Water Superintendent. We are on track for that transition which got delayed in May 2018. Jake deployed to Afghanistan and returned to work the end of February, 2019. We would like to thank Jake for his personal sacrifice and service to our country while on deployment.

Dalton Plante is our Grade II plant operator and worked diligently to keep up with day to day operations during Jake's deployment. Dalton shined at this and is studying for his Grade III license. Dillion Russ is our newest addition at the plant and recently passed his Grade I Waste Water License. Day to day he runs our lab and he worked hard last year to learn the lab and pass his Grade I test. Great work Dillion!

Our project at the plant has grown substantially. We now have a \$13,000,000 +/- funding package with an estimated construction cost in the \$16,000,000 +/- range. Thus far, our commitment is to borrow only \$2,240,202 (all but \$170,683 has been approved by voters already) and of which the Tannery will pay 94%. The remaining funding is all grant money (see handout at Town meeting). There has been a tremendous

amount of effort put into securing these funds to support the Tannery and protect the 170 +/- jobs they provide today. Tasman Leather Group, LLC's cost share remains at 94%. Thank you, Tasman Leather Group, LLC and the Tasman family for agreeing to pay your fair and equitable share of the HPCF budget! The 2019/2020 fiscal year will be the fourth year in the history of the HPCF that the budget will be funded 100% by the users with no taxation added to the Town budget.

**Our Goals for 2018/2019**

Understand the impacts of partnering with a firm on CDD at Landfill	Done
Do feasibility study for moving transfer station to the Landfill Site?	On hold
Tear down the Old Town Hall	Done
Continue Working on the Roads	Done
Seek funding for Commercial Street Sewer Project	On-going
Find a purpose for the Hartland Consolidated School building	Done
Take on more Tax Assessing in House	Done
Hire part time staff for the Town Office	Kim Novak
Work on Business Development/Recruiting for the Town	Annex/Elm St. School
Get Remaining Irving Tanning properties back onto the Tax Rolls	On-going

**Our Goals for 2019/2020**

- Move forward with communications and the next steps at the Landfill
- Support projects at Annex site
- Support projects at the Hartland Consolidated School
- Seek funding for Commercial Street Sewer Projects
- Continue with in house Tax Assessing
- Continue Road Work

We would like to thank all the Town employees for their service and efforts. The Town of Hartland has an amazing staff and we accomplish many tasks through cooperation, communication, and teamwork!

Sincerely  
Chris Littlefield, Town Manager  
Judith Alton, Chairman of the Board  
Shirley Humphrey, Selectman  
Harold Buker, Selectman

## Assessor's Office

2018

The Office of the Assessor is charged by State law with discovering, describing, and valuing property, as well as the ownership of that property, for the purpose of taxation. To raise the funds for the budget approved at Annual Town Meeting, the Assessor prepares a list of these properties and commits the assessments to the Treasurer for collection. The records compiled by the Assessor are made available for public inspection at the Town Office. The Office of the Assessor then submits an annual report to the Maine Revenue Service.

Tax Year: July to June  
Assessment Date: April 1<sup>st</sup>  
Assessment Ratio: 92%

### Property Tax Reduction Programs

**Homestead Exemption**– The Homestead exemption reduces the property tax bill of a residents who apply for the exemption by April 1st and who have owned and lived in their home for the prior 12 months. The exempt amount of \$20,000 is deducted from the property's total taxable value. Applications can be obtained at the Town Office or at Maine Revenue Services and must be filed on or before April 1st of the year the exemption will go into effect.

**Veteran's Exemption** – A resident who was in active service in the armed forces of the US during a federally recognized war period and, if discharged *or* retired under honorable conditions, may be eligible for a \$6,000 reduction in valuation. The veteran must have reached age 62 or be receiving a pension or compensation from the US Military for total disability. Applications can be picked up at the town office or at Maine Revenue Services and must be filed with discharge documents (DD214) on or before April 1st of the year the exemption will go into effect.

**Blind Exemption** – A resident who is certified to be legally blind by their eye care professional is eligible for a \$4,000 reduction in valuation. A letter from your eye care professional must be filed by April 1st of the year the exemption will go into effect.

### Tax Billing

The Town of Hartland commits Taxes every year either late July or early August. The Tax due dates are always 9/15 & 3/1. Interest starts 9/16 & 3/2. Per state law we have to lien any unpaid taxes within 8 to 12 months of date of commitment. Per state law automatic foreclosure is 18 months form date of lien.

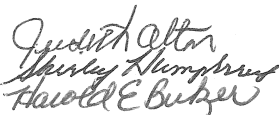
### Abatement Request

Application for abatement of property taxes can be picked up at the Town Office or downloaded from the Maine Revenue web site. Abatement request must be made within the first 185 days of commitment. Maine Revenue Property Tax Bulletin No. 10 explains the laws of an abatement.

Please feel free to contact Susan Frost, Assistant to Assessor's with any questions or appointment schedules at 207-938-4401.

Sincerely,

Board of Assessor  
Judith Alton  
Shirley Humphrey  
Harold Buker



To the Residents of Hartland:

I want to thank you for allowing me the privilege of serving as Town Clerk and Registrar of Voters. The position of Town Clerk is a challenging one and one that I take very seriously. I look forward to assisting you in any capacity that I can, so please feel free to contact me. I can be reached during normal business hours at 207-938-4401 or by email at [hartlandmainetownclerk@gmail.com](mailto:hartlandmainetownclerk@gmail.com).

**DOGS:**

Dogs must be licensed yearly. Licenses are available October 15th. Non-altered dogs are \$11.00 and altered dogs are \$6.00. A late fee of \$25.00 per dog begins February 1st. Any dog that remains unregistered may also be summonsed to court by the Animal Control Officer...so please don't delay! These fines and deadlines are required by state law and cannot be waived locally.

2018 Dogs licensed: 256                      2018 Kennels licensed: 0

**VITAL RECORDS:**

The State of Maine Office of Vital Records has implemented a state-wide electronic system for all births, deaths, and marriages. Currently all births and deaths are handled at the state level, but can still be obtained at the local level for the convenience of residents. One certified copy of a vital record is \$15.00 for the first record and \$6.00 for each addition record purchased at the same time. An application to request a record along with proof of identification is required in order to purchase a record or obtain any information on a record.

2018 Births: 13              2018 Deaths: 23              2018 Marriages: 9

**CLERK COUNTER ANNUAL ACTIVITY:**              2018 Transactions

Boat Registrations:	285	ATV Registrations:	171
Snowmobile Regs:	91	Hunt/Fish License:	170
Vehicle Regs:	1919	Vital Records:	108
Tax Payments:	3201	ME Water Payment:	294

**ELECTIONS** – Held at the Hartland Fire Station.

Annual Town Election will be held Friday, May 3, 2019

Annual Town Meeting will be held Saturday, May 4, 2019

*Trias A Smith*

Hartland Town Clerk/Registrar

Visit our Website:  
[www.townofhartlandme.com](http://www.townofhartlandme.com)

## **Town of Hartland Residents who passed away in 2018**

Decedent	Date of Death
Baird, Lillian R	05/15/2018
Belliveau, Lyda S	11/01/2018
Braley, Thomas J Jr.	01/14/2018
Butler, Priscilla I	02/09/2018
Carey, Elizabeth L	04/19/2018
Connell, Carolyn J	09/18/2018
Coots, Belinda C	02/13/2018
Crane, John N	05/19/2018
Cummings, Thurman A	10/09/2018
Day, Harold L	10/16/2018
Emerson, Harold D	09/02/2018
Emery, Jeannette M	05/14/2018
Green, John W	02/16/2018
Hayden, Marjorie L	02/15/2018
Hennigan, Chris A	04/18/2018
Johnston, Sandra M	09/11/2018
Lamson, Robert I	01/29/2018
McDougal, Charlotte M	12/26/2018
Munn, Teri-Lee	10/22/2018
Richards, Linda-Lee	07/14/2018
Smart, Elwin T Jr.	12/31/2018
Snowman, Michael A	04/23/2018
Veara, Clotilda D	05/27/2018

## **REPORT OF THE CODE ENFORCEMENT OFFICER AND THE PLUMBING INSPECTOR for 2018**

Dear Hartland Residents;

There were 50 Land Use Permits issued and 31 Plumbing Permits Issued. The Land Use Permits were issued for uses such as new house construction, additions, barns & garages, earthwork, commercial business, signs and several for the demolition of existing structures. There were some minor violations during the year. Please remember that the Town voters enacted all of the Town's Ordinances to preserve everybody's property rights. If you have any questions, or if I can be of any help, please feel free to contact me at the Town Office. I'm in every Wednesday afternoon. The Town Office employees can reach me on the days I'm not in should the need arise.

Respectfully Submitted,

Albert Tempesta  
CEO/LPI/LHO  
Town of Hartland

### **Animal Control Officer**

The Animal Control Officer (ACO) is responsible for enforcing Municipal ordinances and State Law relating to the regulation and control of dogs and other domestic animals.

The Town of Hartland contracts with Charles Gould, a certified ACO, on a yearly basis to enforce dog licensures, respond to complaints of loose or stray domestic animals, and rescues and/or aids in the rescue of trapped, wounded, sick or injured domestic animals.

The local ACO is unable to handle wild animal complaints, please contact the Maine Warden Service for help with undomesticated animals.

If you need assistance, please contact Charles at (207) 612-6991 or (207) 938-3872.



## Hartland Volunteer Fire Department

43 Canaan Road  
Hartland Maine 04943  
Phone 207-938-4725


*"I can think of no more stirring symbol of man's humanity to man than a fire engine".*

The members of the Hartland Volunteer Fire Department are pleased to offer you this annual report for the fiscal year of 2018. It is our goal to offer the highest level of service possible for the citizens and business community of Hartland while honoring the established budget set forth by the reigning Board of Selectmen and the Town Manager. It is also our intention, and practice, to function with complete transparency in all that we do.

I would also like to thank the Board of Selectmen and Town Manager for their support of the Hartland Volunteer Fire Department over the past year. Without their dedication to the fire department and its mission goals, we would not be able to continue to provide the quality of service to the citizens that they expect from us.

I would like to extend my appreciation to the members of the Hartland Volunteer Fire Department for their tireless dedication and professionalism. Without their willingness to sacrifice family, work and their personal lives on a daily basis, the citizens of Hartland would not receive the professional services they deserve.

Finally, I would like to thank you for allowing me to be your fire chief. I am blessed to be able to serve in this capacity and lead such a dedicated organization. I value the people I work with and witness their commitment daily. I am honored to be a member of this organization and of this community. I do not take the responsibility of serving the Town of Hartland and its citizens lightly.

 Chief

---

Tim Kuespert - Fire Chief

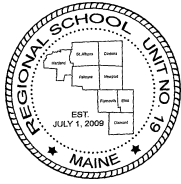
Hartland Volunteer Fire Department  
Total Number of Calls  
January 2018 through December 2018

2	Fire Investigation
29	Accidents
18	Fire Alarms
17	Structure Fire (5 Hartland/12 were out of Town)
1	Flooded Cellar
3	Chimney Fires
27	Ambulance Assist
3	Vehicle Fires
2	Traffic Control
9	Stand-by
5	Wood/Grass Fires
1	Other
2	Boat Fires
1	Propane
16	Wires/Downed Trees
1	Permit
1	Furnace Fire

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138 Total Calls





## REGIONAL SCHOOL UNIT 19

*Corinna Dixmont Etna Hartland  
Newport Palmyra Plymouth St. Albans*

PO Box 40 (182 Moosehead Trail)  
Newport, ME 04953-0040

Telephone (207) 368-5091  
Fax (207) 368-2192

**Mr. Michael Hammer**, Superintendent of Schools  
mhammer@rsu19.net

Citizens of RSU 19,

It is my continued honor and privilege to be the Superintendent of Schools for your School District. I work very hard with the Board members from your towns to provide a high quality education for your students while taking into consideration the tax implications of our budget.

As we look back at 2018, we celebrate the community support behind all of our programs and especially our Class C State Champion Football team. Our students benefit tremendously from the members of our towns and the gifts they give to the boosters that provide for all of our teams and student organizations including the Arts and JROTC. We truly appreciate what everyone does for our students.

I believe 2019 will be a year of positive change for RSU 19. We will be moving into our new building and having our elementary students enjoy new to them buildings as well. We also hope to be passing buildings back to many towns. We are very excited for what is to come. Summer will start with moving the middle school students into the Nokomis Regional Middle School and then moving elementary students into the former middle schools (Sebastcook Valley Elementary and Somerset Elementary School). Etna and Dixmont and Plymouth will attend elementary school at the EDS facility. We have attempted to balance student populations throughout the elementary schools as best we can. It is possible that the high school opening may be delayed into October or November due to a variety of delays, but we will keep the towns updated as we get closer to our opening.

We continue to have audits that indicate that our financial challenges are behind us and we are pleased to announce our new business manager, Joe Chadbourne. He comes to us from the private sector and is learning the ins and outs of his position very quickly. He will be an asset to budget development this year. It will be a challenge to predict costs in our new configuration of buildings. We are going to work to keep the budget similar to the last few years.

Retaining the respect and integrity of the Superintendent's position remains one of my top priorities. We are striving toward open communication and accountability. We will continue working with community/business leaders to support high quality education. This will give students the skills and knowledge needed to be productive workers and therefore will support further economic development in our region.

As always, please let us know if there are concerns or opportunities that you become aware of.

Yours in education,

Mike Hammer, Superintendent of Schools  
RSU 19

February 1, 2019

Dear Citizens of Hartland, Palmyra, and St. Albans

The Irving Tanning Community Center has been very busy this year hosting many events and functions at our facility including community activities, private events, and the area children's sports program. Children from our 3 towns participate in our Tri-town Rec Program which features basketball, cheering, and soccer hosted at our community center. There is a lot of work and many hands to help. The ITCC Board of Directors would like to thank all of the coaches and volunteers who help make this program a success especially Shawn and Betsy Coots who are leading the charge.

Many of our community organizations use the Irving Tanning Community Center. The Couples Club, Historical Society, and other groups use the community center to hold events and fundraisers to help sustain their causes. We have held Paint nights, music events, craft fairs, and more in an effort to build programming to meet the needs of our youth, adults, and families. We have a very active walking group that meets mornings 3 days a week and evenings 4 nights a week. We are also home to the Great Moose Lake Fishing Derby.

We have many plans in the works to keep our Community Center an active and thriving place for all to enjoy. We are always looking for volunteers and ideas. Please help us save and continue to offer our communities a safe and active center for all; your support is critical to our success.

Respectfully submitted

Robin McNeil  
President  
Irving Tanning Community Center  
938-4579

## **GMLA Annual Report to Hartland, ME 2019**

It is my pleasure to provide the citizens of Hartland with the Great Moose Lake Association's Annual update. As a 501c3 the GMLA is **a community organization of homeowners, families, friends, business members and community organizations with a mission to Preserve, Protect and Enhance our lake for current and future generations.** Of particular focus is monitoring water quality as well as providing education for our Association members and the greater community about how to maintain/improve our lake's water quality.

Over the past thirty-one years the focus has remained the same despite the many challenges and challenges that exist in and around Maine's lakes. **Some challenges of particular concern are - invasive plant species, introduction of different fish species and runoff sediment from large rainfalls etc.** Fortunately the Association has utilized different strategies to mitigate most of these issues. We secure the services of a water quality firm to utilize data collected by **summer resident and Association member Rich Woodbury** to determine water clarity. The same firm completes on-site inspections for invasive plant species. These two methods of monitoring water quality provide an annual as well as a longitudinal study of changes to water quality. In addition, the Association has provided grants to different Road Associations to assist with ditching and maintaining roads around the lake to minimize runoff. **I am happy to report that although there are changes year to year, our long term results indicate that the lake's water quality health is relatively stable.** This is good news when compared with several of Maine's lakes who have experienced the introduction and growth of the invasive plant species, milfoil.

It is the hope of the Association that by keeping you and our greater membership informed on each of these water quality matters that the lake continues to be the town's most beautiful asset and one of the economic drivers of our town's economy.

## **Annual Great Moose Lake Association meeting**

Association members and the greater community who would like to become members are invited to our annual picnic/bbq where we hold our annual general meeting. **This fun gathering of about 100+ people from around the lake is quite a party with music, great food, lots of visiting and our annual meeting where we update the membership on our programs and elect our board.** In 2018 we were delighted to once again be welcomed to John Perry's home and his lovely front garden on Great Moose Drive at the river's edge. Stay tuned for details on this year's meeting. It's usually the 3rd week in July and the same day as the annual loon count. Our Board uses the opportunity of the Annual Meeting to recognize those who make special contributions to our Association.

## **4th of July Boat Parade**

For the past several years, the Association under the direction of our **Past President MaryKate Scott Cianchette with her husband Charlie Cianchette** the annual boat parade was reinstituted **in recognition of the Lake's rich history of the Wild Goose Club's "Gosling Regatta".** The boat parade has been held on the 4th of July. We hope to continue this now annual tradition and invite the community to join us on the lake for our Boat Parade on the 4th of July with a 3pm start. **Many boaters decorate their boats and the parade can be enjoyed**

**on the water and from the shore.** Each year we switch up the route, in 2018 we started in the upper lake, boated through the narrows, then along the shore of Great Moose Drive finishing at the mouth of the river. Details are posted on our Facebook site and in our newsletter.

### **Ice Fishing Derby**

We hope the community will join us annually for our ice fishing derby. **The 2018 derby was held on February 23-24 with prizes in each of several fish species categories and a children's only category for the most yellow perch.** Details are posted on our Facebook site and in our e-alerts and in posters around town. Randy Lary is a great organizer of this event and we all appreciate his hard work that makes it so successful. We also appreciate the many sponsors from around the Great Moose Lake area that support this derby. **Proceeds go to fish stocking or other elements of our water quality program.**

### **Safety and Education Programs**

The GMLA supports education and safety programs around the lake. The Association continues to educate fisherman on the use and adverse impact of rubber worms used in fishing that have harmed our lake fish and birds. We provide and maintain community signage on safety around the lake. We are always interested to hear from the community on future education efforts that will help protect and preserve the lake.

### **Communications Program**

Our communications program includes an active Facebook page with lively discussions and lovely photographs; an annual paper newsletter mailed to members and widely distributed in the community with information, stories and news on the lake; and an email newsletter 2 times per year. **We very much appreciate the support of our advertisers and from Cianbro for our paper newsletter and hope that our community thanks and supports these businesses.**

### **Financial Support**

Our annual budget is approximately \$8000-\$10,000 depending on our programs, and funding of erosion control projects. Funds come from The Town of Hartland, member contributions (annual membership of \$25), and business support through donations and purchase of advertising in our newsletter. The Town of Hartland generously supports the GMLA with \$3000. **Additionally, the Association procures and sells a variety of Great Moose Lake items ie. shirts, hats, sweatshirts, mugs, maps etc. We thank the town and our members and friends for their support.**

We have 12 active, engaged board members and we are always seeking new board members and volunteers to help with our annual meeting, water testing, merchandise, communications and other jobs. We interact with several other organizations around the state with an interest in protecting lakes and advancing the capabilities of boards of Lake Associations.

Please feel free to contact a GMLA board member, or Mike Gallagher the President of the GMLA (mgallag1953@gmail.com), message us on Facebook or send a note to PO Box 555 Hartland ME 04943 with your comments or suggestions for The Great Moose Lake Association.

Respectfully submitted

Michael A. Gallagher

President GMLA

February 2018

2018-2019 GMLA Board Members (term is July 2018-July 2019 in line with the AGM meeting date)

Rich Abramson, Heather Bisson (Treasurer), Dominic Chamberlain, Don Childs (VP), MaryKate Scott Cianchette (Past President), Mike Gallagher (President), Claire Ganter, John Hikel, Randy Lary, Chris Ring, Steve Seekins, Janet Woodbury (Secretary)

In reflecting on the accomplishments in the past year of the Hartland Historical Society, we have had a busy year.

Let's start with our new website, [hartlandmainehistoricalsociety.org](http://hartlandmainehistoricalsociety.org). Thank you to Bruce Fowler for the many hours he has devoted to this project. For anyone who has not yet visited the site, I encourage you to do so! If you have family that ever lived in Hartland in the early days, you will probably find your family tree under our "Documents" file.

HHS also established a "History Hour," which follows our monthly meeting, with Bruce presenting the programs. I am sure that he would welcome anyone who would like to put together a program.

Our display case is located in the town office, and contains many fascinating items from Hartland's past.

It is sad to see our Town Hall gone, unfortunately, it takes money that we do not have to save these iconic, old buildings. We did photograph the interior, and managed to save some of the historic articles from the hall, including the 1922 Hot Point electric stove, and the infamous "gold flush."

Thank you to the many volunteers who donated over 100 hours to this worthy project.

Restoration and stone cleaning of our cemeteries will continue, and we are very near completion. Another ongoing project is the restoration of the town's vital record books.

Our cookbook is a work in progress, and will include many local, family recipes. We are getting ready to start an online store, where we will be able to offer the cookbooks along with other items, and once established, members will have the option to pay dues online utilizing PayPal.

We will be putting on a breakfast May 4th, town meeting day at the Mason's Lodge, and hope to have a good turnout.

Looking ahead to 2019, we are beginning to plan HHS participation in Hartland's 200 year anniversary. Our agenda continues to include a permanent home. Although we sincerely appreciate the storage and meeting space at the library, we look forward to our society having its own space to store artifacts and archives, and to continue our research.

This will entail major fundraising, and we welcome any and all ideas! Please email me if you have any thoughts, at [dothumphrey7@gmail.com](mailto:dothumphrey7@gmail.com).

All are welcome to attend Historical Society meetings, held the 2nd Monday of each month at the Hartland Library at 6:00 pm. Use the side door. History Hour commences at 7:00.

## Hartland & St. Albans Senior Citizens

The Hartland & St. Albans Senior Citizens are glad to report that we had another successful year. We meet on Tuesday at the Hartland Fire Station from 9 AM to 12:30 PM. Our attendance averages 20 people weekly.

Our officers for 2018-2019 are as follows:

Meredith Randlett, President  
Barbara Fisher, Vice President  
Rita Farrington, Secretary  
Jasper Farrington, Treasurer

To many of our members, this is the only day of the week that they can join with others for conversation and good company. We are grateful for your donation, without your help, we could not survive. We welcome new members any time.

God Bless you all,

*Meredith Randlett, President*  
*Rita Farrington, Secretary*

## TRI-TOWN FOOD CUPBOARD

### 2018 REPORT TO THE TOWN OF HARTLAND

Tri-Town Food Cupboard (TTFC) has had another busy year providing food to the low-income citizens of Hartland. We fed 628 families including 1,689 people from Hartland this year. Total people fed from all four towns in 2018 was 3,553.

Our board of directors consists of citizens of the four towns we serve, as do the many volunteers. We wouldn't be able to do this work without these people who give freely of their time.

We continue to apply for grants each year and depend on the generous donations of area groups and individuals to keep our shelves stocked. TTFC is very fortunate in that the donations have been enough to enable us to give out healthy food to those who need it..

We thank the Town for its continued support of this program.

Sincerely,

*Judy Alton*  
President



Hartland Public Library  
16 Mill St.  
Hartland, ME 04943  
207-938-4702

Dear Residents of Hartland,

It has been an honor to serve as Librarian for the people of Hartland and I expect no less this year as we approach not only Hartland's Bicentennial but Maine's Bicentennial as well. Thank you to those who have taken advantage of our many services in the past year, whether it be our 24/7 Wi-fi or checking out books or movies. To those who have not been back in awhile we invite you to return! You might find that book you have been wanting to read, or the movie you have wanted to watch, or you might just run into an old friend!

We continue to add to our collection of books and DVDs thanks to the contributions from the Towns of Hartland and St. Albans and generous donations. If you have any suggestions for titles or authors we should add to our collection don't be shy, we value your input! We are of course still offering access to the cloudLibrary which allows you to download eBooks and audio books from anywhere just with your library card number. If you would like to know how to access the cloudLibrary please stop in and ask for assistance. In addition, we can help you access your Hartland account online so you can renew or request books or movies from the comfort of your own home.

We are excited for another year of the Summer Reading Program. This year's theme is "A Universe of Stories" to commemorate the moon landing in 1969. Registration will begin in June. Of the 30 registrants last year, we had 24 children reach their reading goals in 2018. Children enjoyed learning about rock collecting with Al and Barbara Welch, painting rocks with Johanna Sorenson, and listening to some awesome rock music with Tim Rowe and the Bookworms. The children received a book for every 10 books they read this summer and they all got to pie me in the face, though some got a little over excited and decided I needed to wash my hair again. We are also excited to bring Science in the Summer from GSK and the Maine Discovery Museum back, this year's theme is "The Science of Me" as kids will get to learn all about the science of the human body.

The Friends of the Hartland Public Library will be continuing their Talks series this year with topics that include beekeeping in March, and hiking in Nepal! They will also be showing a video series on Lyme Disease in April. They will continue to offer Kids Crafts once a month after Story Time, which begins at 10:30 am on Saturdays and now includes Puppet Theater thanks to a generous donation of puppets and a theater! Our younger patrons (and maybe some of the older patrons) will be excited to find new puzzles and LEGOs, which were donated to us as well!

If you wish to stay informed about programs and exciting news coming for the library, please visit our Facebook page, our website, <https://hartlandpubliclibrary.org/>, or find our weekly updates in the Rolling Thunder written by Helen Gallagher of the Board of Trustees and the Friends of Hartland Public Library.

Sincerely,

Nick Berry, MLIS, Director  
Hartland Public Library

## SMOKEY'S ANGELS SNOWMOBILE CLUB, INC

We started out this snow season with much more snow than last year and it certainly has kept coming. Have had good reports about our trails being well maintained. The volunteers go out and drag and we had wonderful trails to ride on. Our thanks to them as there has been a lot of snow and with the wind and drifting it is not an easy deal to keep up with. This is something that they do without pay and are tired as they all work full time jobs. Without their efforts we would have no trails to ride on and I hope when you are riding on our trails you ride them with respect and remember the hours they put in for all of us to enjoy our ride. If you see any of our members on the trail please stop and tell them how much you appreciate all their hard work. There is always manual work that needs to be done each year to our trail system. This again is all done by volunteers. If you can donate any time to help in what seems to be never ending please contact a member of the club. More work will be done on trails in different locations in the near future. The company that bought Plum Creek is wooding in some areas and those trails are either closed or they have been plowed wide enough that there should not be a problem with trail riding but they do not want them dragged. . Always remember it is a privilege to be able to ride on other people's land so please stay on marked trails. Without them letting us use their land there would be no trails to ride on and no club. Please never take this for granted. The Palmyra Club has not closed down and is maintaining the railroad bed for the time being. Our club did have it bush hogged last summer. If you have been out on the trails you can see we have done much work. From ditching, culverts, widening and remaking of different trails to whatever it takes to make better trails for riding. It is a never ending chore. We would like to thank the ATV club again for all their help. We share many trails with them and by working with them it makes for a better trails system for all to enjoy. Our thanks to all our members who belong to both clubs. We have had our trails inspected again this year and got great remarks. We try to keep everything marked good but if anyone sees something that needs further marking please let a member of the club know so it can be fixed. We are putting up new signs on the CMP power lines. Our thanks to those who do all the paperwork for the two grants we received this past year. We certainly need them to help keep us existing. We did upgrade from the two machines we had for dragging last year. We purchased a Tucker and can still use the drag we had before. We also decided to sell one of the machines we had. Matt Burrill we able to find a buyer for the sled and we thank him for doing this. He also headed up 2 raffles for our club. One was for 2 guns and the other a \$700.00 gift certificate. The tickets were sold and a good amount of money was realized and helped pay for the Tucker. To Matt again we say thanks for all you do for this club. We were pleased that Harvey Chesley came to a meeting and talked about Camp Capella again and we made a donation of \$500.00 the club this year. We are pleased that a member of our club is going to setup a Facebook page and also an account so if anyone would like to make a donation to the club it can be done. We want to thank the Town of Hartland for sending the club the snowmobile reimbursement check from people who register machines. We again at Christmas time donated \$200.00 each to the Hartland Library and the Hartland and Canaan Food Cupboards. The Margaret Chase Smith scholarship applications are available to any graduating senior whose family has been a member of the club for 2 years as of January 1, 2019. The selected student or students will be awarded a \$250.00 scholarship payable at the beginning of their second semester. The application can be obtained by contacting Joan Connelly at 938-2169. Chris Ring who is a member of our club said there will be a snowmobile vintage event in March and we hope to be able to take part in this event. We have a member who is going to see if we can come up with an idea for new map for our trail system. The ones we have now are very outdated. We urge anyone who owns a snowmobile and enjoys riding our trails in our area to join your local club. We always are thankful for our members who always rejoin and are so grateful that we have some new members. Remember, if there is no club there are no trails to ride on. So if you have not renewed your membership for this year or perhaps you have not join for a few years please do as we certainly want you as a member and to attend our meetings as we very much want to hear from you as your input is very important to us. We meet the first Tuesday of each month except the months of June, July and August at the Hartland Public Library at 7:00 pm. Our November meeting is the second Tuesday because of voting. You don't have to own a machine or ride our trails to attend our meetings. We welcome you. As I have said before it takes a lot of volunteers to keep our trails in good shape and if you can donate any time please call one of our trail masters. Elwin Littlefield at 938-4905 or Artie Burrill at 938-4762 they would certainly appreciate your help. Remember safety is our number one priority in riding a snowmobile. Always ride to the right, keep your speed down and ride safely.

Respectfully Submitted,

Irene Dolly Robbins Sec.





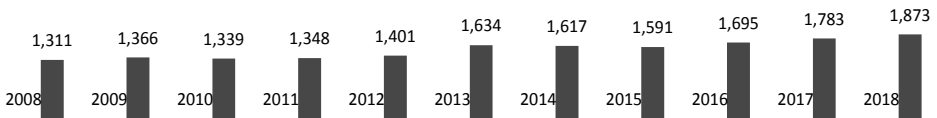
## Kennebec Regional Development Authority - Annual Report: 2017-2018

The Staff, General Assembly, and the 24 member communities of the Kennebec Regional Development Authority are pleased to present this annual report for the fiscal year ending June 30, 2018.

Kennebec Regional Development Authority (KRDA) has continued to improve its financial condition as evidenced by the graphical presentations below.

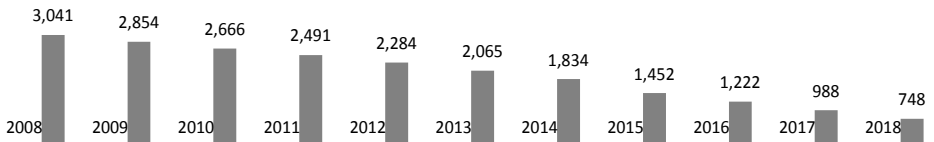
KRDA has grown what we own by sound fiscal management, including level budgeting and reduction of debt. Assessments to municipal members have remained unchanged since 2007.

**KRDA - Net Assets Fiscal Year End 6/30/2018 (per thousand)**



KRDA was formed, by special Maine State legislation, for the specific purpose of bringing economic development and jobs to our region. FirstPark was created on approximately three hundred acres, adjacent to I-95 in Oakland, and was supported by twenty-four towns and cities. The purchase and the subsequent build out of the infrastructure were financed with a \$3,000,000 twenty year bond. This bond was refinanced, at significantly lower interest rates, in 2010 and will be paid off in November 2020. The balance of the bond is \$748,000 plus \$15,000 of associated interest.

**KRDA - Total Debt Fiscal Year End 6/30/2018 (per thousand)**



Currently there are almost 1,000 people employed by the businesses in FirstPark. The Park's property valuation amounts to \$28,900,000, which is comprised of \$7,600,000 of personal property and \$21,300,000 of real estate. Total real estate taxes collected in 2018 totaled \$471,000.

For more detailed financial information please refer to our annual audited financial report. An electronic copy can be emailed upon request. KRDA/FirstPark can be contacted at either (207) 859-9716 or [exdirector@firstpark.com](mailto:exdirector@firstpark.com)

Respectfully Submitted,  
James W. Dinkle  
Executive Director, KRDA/FirstPark



Integrity      Respect      Fairness      Dedication  
SOMERSET COUNTY SHERIFF'S OFFICE

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### 2018 Annual Communication



Dale P. Lancaster  
Sheriff

In November, 2018, I was entrusted by the citizens of Somerset County to serve another four years as your Sheriff. It is a privilege and honor to be granted the opportunity to lead the dedicated men and women that work for the Somerset County Sheriff's Office.

The Sheriff's Office is responsible for the operation of the County Jail, law enforcement, court security, civil process, and primary policing for the Town of Madison.

Somerset County is approximately 4,000 square miles. The County is comprised of 27 towns, 6 plantations, and 83 unorganized townships. This year, I was appointed to a statewide Court Security Advisory Board and Board of Directors for NESPIN (New England State Police Intelligence Network).

#### Law Enforcement

2018 was marred with the murder of Corporal Eugene Cole in the Town of Norridgewock. In the early morning hours of April 25, 2018, Corporal Cole was attempting to arrest an individual who was involved in drug activity. A struggle ensued, and Corporal Cole was shot and killed. This heinous crime affected not only law enforcement but the citizens of Somerset County. Corporal Cole was an outstanding officer whose leadership and friendship will be greatly missed.

The patrol division is comprised of 11 rural patrol deputies. One deputy is dedicated to patrolling the unorganized townships. The patrol division is overseen by a Lieutenant. The detective division is comprised of 3 detectives and is also overseen by a Lieutenant. In addition, the Sheriff's Office has partnered with MDEA (Maine Drug Enforcement Agency) to have an agent assigned to the detective division.

- This year the Sheriff's Office was successful in securing a federal grant, COPS Fast, to add the 11<sup>th</sup> deputy to the patrol division.
- Two deputies have graduated from the Maine Criminal Justice Academy Basic Training Program. Deputy Logan Roberts and Deputy Stephen Armiger.
- This year we were able to complete the installation and upgrade all mobile data terminals in patrol and detective vehicles. This was accomplished with grant and forfeiture money.
- The Sheriff's Office has been able to train and have a State certified accident Reconstructionist to assist in our traffic crashes.
- The Sheriff Office was able to secure \$188,283.48 in grant funding to augment operations.
- In 2018 the Sheriff's Office coordinated two Drug Take-Back days for Somerset County. 622 pounds of expired and unwanted prescription were collected and properly disposed.
- In 2018 the Sheriff's Office executed 30 drug search warrants which culminated with 43 individuals being charged. The drugs that were identified in Somerset County were heroin, fentanyl, cocaine, oxycodone, and crystal meth.
- In 2018 the Crimes against Persons Detective investigated 27 sex crimes. (One individual that was charged was convicted and sentenced to 20 years in prison with a lifetime registration requirement.) Detective Leal is a Children's Advocacy Center forensic interviewer.



Integrity      Respect      Fairness      Dedication  
SOMERSET COUNTY SHERIFF'S OFFICE

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#### Jail

The Somerset County Jail, when operating at full capacity, operates with 46 correctional officers, 8 shift supervisors, 2 cooks, 12 program and support staff, and 9 administrative staff to include Major Cory Swope who is the jail administrator.

- In 2018, The Somerset County Jail became nationally accredited (American Correctional Association). This was a 2 ½ year-long project. The County Jail is now operated at nationally accepted standards.
- The Jail's body scanner has prevented many cases of contraband from spreading in the facility. Other County Jails in the State have taken advantage of the body scanner to assist them in identifying contraband.
- The Jail has taken advantage of technology by implementing an electronic payroll program called Time-Clock Plus.
- The Jail has a new position in our programs division that assists individuals leaving the facility assimilating them back into the community.
- Administration worked at procuring several federal and state grants to subsidize the new position in programs and enhance the safety of our corrections officers, *i.e.* the purchase of ballistic vests for transport officers and respirators with filters for correctional staff.
- In 2018, the Somerset County processed 1,590 bookings. An increase of 37% over 2017.

#### Civil Process

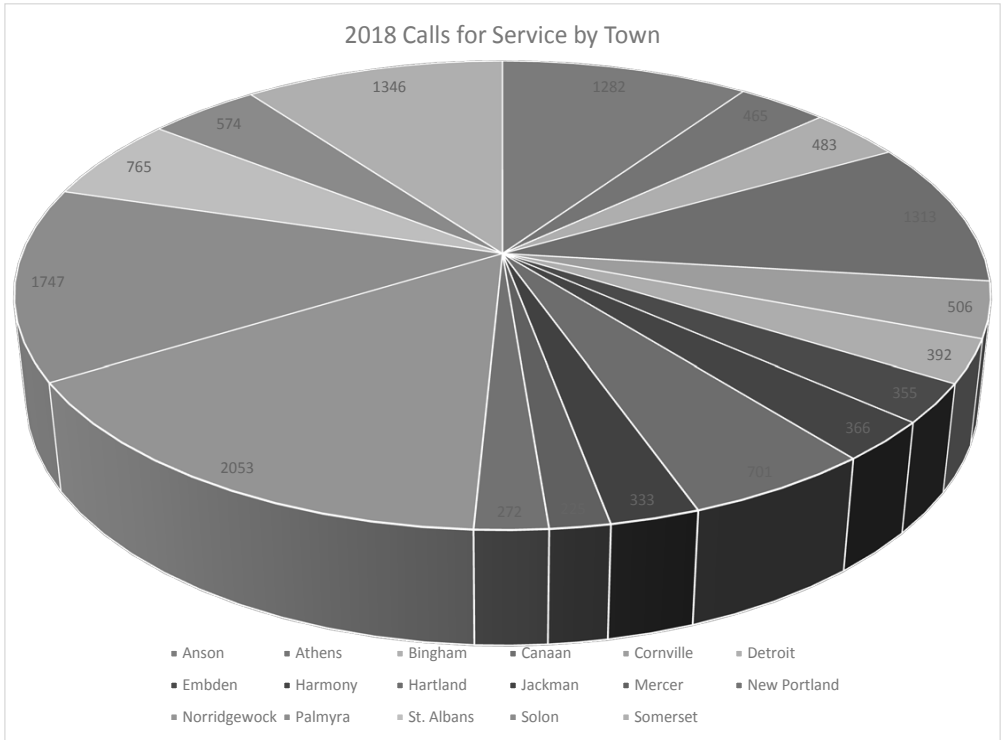
In 2018 the Somerset County Sheriff's Office Civil Deputies received 2,493 papers to process, a slight decrease over 2017.

#### Calls for Service

- In 2018 the Sheriff's Office received 14,700 calls for service from our citizens. This represents approximately the same number of calls for service received in 2017.
- During 2018 the Sheriff's Office responded to 701 calls for service from the Town of Hartland, which is a 14.4% increase over 2017. These calls included 89 motor vehicle stops, 34 motor vehicle accidents, 21 complaints of harassment, 19 disturbances, 15 calls requesting citizen assistance, 11 burglaries, as well as calls regarding theft, criminal threatening, welfare checks and other requests for police services.
- The Somerset County Sheriff Office remains committed to our core values: INTEGRITY-RESPECT-FAIRNESS-DEDICATION. The following graph represent our calls for service:



Integrity    Respect    Fairness    Dedication  
SOMERSET COUNTY SHERIFF'S OFFICE





STATE OF MAINE  
OFFICE OF THE GOVERNOR  
1 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0001

PAUL R. LePAGE  
GOVERNOR

Dear Citizens of Maine:

For the past eight years as your Governor, my priority has been to make Maine prosperous. I am proud to say that my administration has had some success, but there is more that can be done.

Mainers experienced strong, record-setting economic growth in 2018, setting so many new records: a record-high number of employers; a record-high number of private-sector jobs; record-high revenues for the state; record-low unemployment; and the fastest net-earnings growth in New England. Our poverty rate declined to the lowest since 2005 with the fewest number of children in poverty in 17 years. Maine's future is the brightest it has been in decades: there's more new businesses, more money in your paycheck, and better opportunities for our children. And that's what it's all about: the future of our state.


We have brought stability to state finances and implemented pro-business, pro-growth policies across state government. The incoming administration is taking on a state government that is vastly improved—both structurally and financially—from the one I inherited. Therefore, I have suggested to the new administration that now is the time to cut taxes by an additional 20 percent.

My administration lowered taxes by 20 percent for more than half-a-million Mainers. Cutting taxes for our families has proven to be an excellent policy decision. Despite this cut, we are seeing higher revenue in almost every tax category—sales and use tax, individual income tax, and corporate income tax. We must always remember that the revenue we receive in taxes is due to the hard work of Maine's people. Democrats stated they want to use surplus money to fully fund revenue sharing at 5 percent, rather than the 2 percent the towns have received for the past 6 years. **However, there is no guarantee your local government will cut your property taxes by one penny—never mind dollar-for-dollar—if revenue sharing is increased.**

The people of Maine and the municipal balance sheets would be better off if the state cut income taxes and allowed municipalities to collect property taxes or service fees from non-profits to supplement the local property taxes. Everyone should contribute to the operation of local community governments.

I encourage you to pay attention to what happens in your municipality and in Augusta. So many good people have worked much too hard to achieve our current prosperity. We must avoid letting politicians drive Maine's finances and its economy back into the ground. I promise you that I will be watching.

Sincerely,

  
Paul R. LePage  
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)  
[www.maine.gov](http://www.maine.gov)

FAX: (207) 287-1034



**Senator Paul T. Davis, Sr.**  
3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1505

**Annual Report to the Town of Hartland**  
A Message from Senator Paul T. Davis, Sr.

Dear Friends and Neighbors:

Let me begin by thanking you for the opportunity to serve you in the Maine Senate. It has been an honor to represent your interests in Augusta and I will continue to work tirelessly on your behalf.

While every legislative session has challenges of its own, this past session proved to be the longest in recent memory. After dealing with a number of major policy changes, we finally adjourned on September 13.

Perhaps the most significant action and accomplishment the Legislature made last year was the passage of tax conformity. Failing to conform would have been a nightmare for businesses as well as for low-income and elderly Mainers. Maine would have lost \$37 million in one-time repatriated revenue. I am grateful that legislators worked together to come up with a bi-partisan agreement. Due to the Legislature's actions on tax conformity, tax filers were unharmed by this policy change.

The 129<sup>th</sup> Legislature has many policy issues before it including determining a way to provide affordable and accessible healthcare to all Mainers, tackling the opioid crisis, lowering property taxes, and bringing more technical programs to our schools to address the shortage in our skilled workforce. I hope the Legislature can come together to tackle the difficult issues facing our state, and I am ready to help.

You have my sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or [sendavis@myottmail.com](mailto:sendavis@myottmail.com) if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

Paul T. Davis, Sr.  
State Senator, District 4

*Fax: (207) 287-1527 \* TTY (207) 287-1583 \* Message Service 1-800-423-6900 \* Web Site: [legislature.maine.gov/senate](http://legislature.maine.gov/senate)*

ANGUS S. KING, JR.  
MAINE

133 HART SENATE OFFICE BUILDING  
(202) 224-5344  
Website: <http://www.King.Senate.gov>

## United States Senate

WASHINGTON, DC 20510

January 3, 2019

COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

Dear Friends,

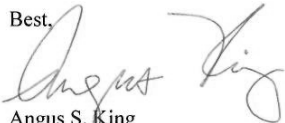
As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets)—that's because at our heart, we're one big community. It's not only a pleasure to serve you— it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King  
United States Senator

AUGUSTA  
4 Gabriel Drive, Suite F1  
Augusta, ME 04330  
(207) 622-6232

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202 Harlow Street, Suite 20350  
Bangor, ME 04401  
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**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515-1902**

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,



Jared F. Golden  
Member of Congress





## HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1440  
TTY: (207) 287-4469

**Joel R. Stetkis**

P.O. Box 336  
Canaan, ME 04924  
[Joel.Stetkis@legislature.maine.gov](mailto:Joel.Stetkis@legislature.maine.gov)

January 24, 2019

Town of Hartland  
P.O. Box 280  
Hartland, ME 04943

Dear Friends & Neighbors,

It is an honor and privilege to continue serving as your State Representative for House District 105. I'm proud of the progress we've made over the past 8 years and where we stand financially as a state. It's my goal to work hard this session to ensure that we continue moving forward without raising our tax burden on Mainers.

This session I've been appointed by Legislative Leadership to serve as the House Republican Lead on the newly formed Joint Standing Committee on Innovation, Development, Economic Advancement and Business. This particular committee was recently established to increase the focus on statewide economic initiatives, innovation, and workforce development. I look forward to this opportunity and believe it will provide a positive impact for our secondary schools, career and technical education programs, and business community.

I continue to send weekly updates via e-mail and facebook throughout the year regarding current state news. If you wish to receive these updates, please contact at [Joel.Stetkis@legislature.maine.gov](mailto:Joel.Stetkis@legislature.maine.gov)

Again, thank you for giving me the opportunity to serve you at our State Capitol.

Sincerely,

A handwritten signature in cursive script that reads "Joel R Stetkis".

Joel Stetkis  
State Representative

District 105 Cambridge, Canaan, Hartland, Palmyra, Ripley and St. Albans

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2623  
(202) 224-2693 (FAX)

United States Senate  
WASHINGTON, DC 20510-1904

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CHAIRMAN  
APPROPRIATIONS  
HEALTH, EDUCATION,  
LABOR, AND PENSIONS  
SELECT COMMITTEE  
ON INTELLIGENCE

Dear Friends,

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our state have placed in me and welcome this opportunity to share some key accomplishments from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

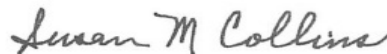
Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834<sup>th</sup> consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2019 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

# Outstanding Real Estate Taxes by Year

Principal Only

Tax Year: 2017

Name	Year	Original Due	Payment/ Adjustment	Amount Due
**	2017	397.87	0.00	397.87
**	2017	196.49	0.00	196.49
**	2017	1368.18	439.65	928.53
**	2017	1362.67	326.76	1035.91
**	2017	1085.93	437.56	648.37
BUTLER, DONALD P. II	2017	1010.48	0.00	1010.48
CARR, JASON	2017	778.30	148.31	629.99
**	2017	1092.76	593.17	499.59
**	2017	230.75	119.72	111.03
**	2017	415.70	0.00	415.70
COHEN, DAVID & CLAIRINA	2017	543.86	0.00	543.86
COHEN, DAVID & CLAIRINA	2017	977.62	0.00	977.62
COHEN, DAVID AND CLAIRINE	2017	489.18	0.00	489.18
**	2017	1321.21	685.96	635.25
**	2017	1010.73	662.19	348.54
**	2017	929.33	0.00	929.33
DAVIS, NICOLE	2017	578.58	0.00	578.58
**	2017	1546.59	0.00	1546.59
**	2017	436.28	0.00	436.28
**	2017	163.49	0.00	163.49
**	2017	1146.35	0.00	1146.35
**	2017	673.56	0.00	673.56
**	2017	415.11	0.00	415.11
GARDNER, RODNEY R. &	2017	1619.14	0.00	1619.14
**	2017	4177.80	2066.68	2111.12
**	2017	372.55	0.00	372.55
GOULD, KEITH	2017	757.57	0.00	757.57
GOULD, KEITH	2017	295.80	0.00	295.80
**	2017	425.47	0.00	425.47
GOULD, MICHAEL &	2017	294.93	0.00	294.93
**	2017	412.91	0.00	412.91
**	2017	1914.63	0.00	1914.63
HALE, KEVIN C.	2017	1361.57	0.00	1361.57
**	2017	411.14	0.00	411.14
HARRIMAN, JOYCE	2017	1077.32	379.18	698.14
HARVILLE, THOMAS	2017	1162.43	0.00	1162.43
HARVILLE, THOMAS	2017	258.76	0.00	258.76
HARVILLE, THOMAS	2017	1067.39	0.00	1067.39
HARVILLE, THOMAS	2017	293.83	0.00	293.83
HARVILLE, THOMAS	2017	1053.73	0.00	1053.73
HARVILLE, THOMAS W.	2017	782.05	0.00	782.05
HEWINS, BRUCE	2017	645.32	0.00	645.32



**	2017	1462.13	1001.10	461.03
**	2017	2645.20	455.53	2189.67
**	2017	703.32	0.00	703.32
**	2017	638.71	286.08	352.63
**	2017	465.60	0.00	465.60
**	2017	341.46	0.00	341.46
**	2017	984.02	0.00	984.02
**	2017	3238.18	3195.00	43.18
**	2017	1739.30	0.00	1739.30
**	2017	672.89	363.42	309.47
**	2017	899.78	724.20	175.58
**	2017	296.25	35.32	260.93
**	2017	264.06	37.25	226.81
**	2017	231.41	39.20	192.21
**	2017	915.63	0.00	915.63

29 Accounts as of 6/30/2017

\*\* 75 Accounts as of 12/31/2017

#### Outstanding Real Estate Taxes by Year

Principal Only

Tax Year: 2018

Name	Year	Original Due	Payment/ Adjustment	Amount Due
ACORN ACRES OAK HILL LAND TRUST	2018	811.75	0.00	811.75
ADAMS, MAUREEN L.	2018	649.31	0.00	649.31
**	2018	376.24	0.00	376.24
BATCHELDER, THOMAS L. JR.	2018	402.61	0.00	402.61
**	2018	187.60	0.00	187.60
**	2018	615.48	0.00	615.48
BENNETT, RUSSELL J.	2018	864.67	0.00	864.67
**	2018	290.51	0.00	290.51
BIERSCHWALE, DOUGLAS A.	2018	544.81	0.00	544.81
BOWDEN, MYRTLE L.	2018	1463.49	0.00	1463.49
BOWRING, MERTON H. &.	2018	2045.27	0.00	2045.27
BRALEY, THOMAS	2018	738.50	0.00	738.50
BRANN, LAURIE	2018	1457.62	0.00	1457.62
BROWN, ROMONA M.	2018	1162.98	0.00	1162.98
BUKER, CARLOS	2018	267.30	0.00	267.30
BUTLER, DONALD P. II	2018	958.25	0.00	958.25
**	2018	846.98	795.26	51.72
CARR, JASON	2018	835.46	0.00	835.46

CHIPMAN, CLIVE	2018	328.35	0.00	328.35
CLARK, JOHN S.	2018	1170.26	0.00	1170.26
CLARK, JOHN S.	2018	252.51	0.00	252.51
CLOWERY, JARROD	2018	497.62	0.00	497.62
COHEN, DAVID & CLAIRINA	2018	578.85	0.00	578.85
COHEN, DAVID & CLAIRINA	2018	941.59	0.00	941.59
COHEN, DAVID AND CLAIRINE	2018	520.62	0.00	520.62
**	2018	1038.67	0.00	1038.67
CORDICE, KEITH C.	2018	1296.09	0.00	1296.09
CORSON, MAHLON R. HEIRS OF	2018	1296.57	0.00	1296.57
COUCH, BECKY-LYN M.	2018	633.63	0.00	633.63
**	2018	948.25	0.00	948.25
CROSS, DENNIS	2018	995.94	0.00	995.94
DAVIS, JAMES	2018	342.83	0.00	342.83
DAVIS, NICOLE	2018	760.46	0.00	760.46
**	2018	1653.43	0.00	1653.43
**	2018	2086.25	0.00	2086.25
DIXON, ANNA	2018	844.15	0.00	844.15
DORSO, JAMES A. III &	2018	332.59	0.00	332.59
DOUBLE DIAMOND COMPANY, LLC	2018	471.32	0.00	471.32
DOUBLE DIAMOND, LLC	2018	180.90	0.00	180.90
DUNTON, ANGELA	2018	804.81	0.00	804.81
ELLIOTT, ARLENE	2018	1109.91	0.00	1109.91
ELLIOTT, ARLENE M. C/O RYAN AND MICHELLE HUMPHREY	2018	723.95	0.00	723.95
ELLIS, JEANNETTE	2018	863.75	0.00	863.75
**	2018	1431.09	0.00	1431.09
**	2018	2126.67	0.00	2126.67
**	2018	448.79	0.00	448.79
FIORE, CHRISTOPHER &	2018	1684.24	0.00	1684.24
**	2018	1864.96	0.00	1864.96
**	2018	313.58	0.00	313.58
**	2018	705.99	0.00	705.99
GARDNER, RODNEY R. &	2018	1613.28	0.00	1613.28
GETCHELL, JOHN A. &	2018	4412.29	0.00	4412.29
**	2018	572.02	0.00	572.02
GOBIEL, HENRY E. III	2018	403.48	0.00	403.48
**	2018	222.30	0.00	222.30
GOULD, BELINDA	2018	267.54	0.00	267.54
GOULD, KEITH	2018	813.40	0.00	813.40
GOULD, KEITH	2018	321.77	0.00	321.77
GOULD, KEITH R.	2018	459.82	0.00	459.82
**	2018	192.63	0.00	192.63
GOULD, MICHAEL &	2018	320.84	0.00	320.84
GOULD, NORMA	2018	1274.16	0.00	1274.16
GOULD, WESTON E.	2018	1452.07	0.00	1452.07
GOULD'S DOUBLE DIAMOND COMPANY, LLC	2018	456.30	0.00	456.30

GRIFFITH, PATRICK J.	2018	338.91	0.00	338.91
**	2018	2073.20	0.00	2073.20
HALE, KEVIN C.	2018	1339.06	0.00	1339.06
HALFORD, KYLE A.B.	2018	444.56	0.00	444.56
HAMILTON, MERLINE H. (DEVISEES OF)	2018	476.80	0.00	476.80
HARRIMAN, JOYCE	2018	1153.83	0.00	1153.83
HARVILLE, THOMAS	2018	1244.44	0.00	1244.44
HARVILLE, THOMAS	2018	282.32	0.00	282.32
HARVILLE, THOMAS	2018	1143.26	0.00	1143.26
HARVILLE, THOMAS	2018	319.66	0.00	319.66
HARVILLE, THOMAS	2018	1128.69	0.00	1128.69
HARVILLE, THOMAS W.	2018	839.45	0.00	839.45
**	2018	1042.90	0.00	1042.90
HEWINS, BRIAN E	2018	1165.60	0.00	1165.60
HEWINS, BRUCE	2018	576.51	0.00	576.51
**	2018	1190.60	0.00	1190.60
**	2018	694.07	0.00	694.07
HEWINS, RONALD	2018	695.90	0.00	695.90
HICKEY, GUYFRED	2018	244.06	0.00	244.06
HUBBARD, PATRICIA F.	2018	1099.35	0.00	1099.35
HUMPHREY, DARYL L. &	2018	3829.10	0.00	3829.10
HUMPHREY, DARYL L. & DOROTHY E	2018	3882.40	0.00	3882.40
IRELAND, RANDY &	2018	1275.02	0.00	1275.02
IRVING TANNING, CO	2018	674.42	0.00	674.42
JOHNSTON, ROBERT D.	2018	612.43	0.00	612.43
**	2018	229.27	0.00	229.27
KAHERL, MILDRED P. &	2018	645.95	0.00	645.95
KERN, MONICA A.	2018	741.55	0.00	741.55
KITCHEN, EDWARD	2018	300.64	0.00	300.64
KNIGHT, JESSICA FAYE	2018	349.96	0.00	349.96
**	2018	1382.39	0.00	1382.39
LASCO, AIMEE E. (HEIRS OF)	2018	772.54	0.00	772.54
**	2018	238.57	0.00	238.57
LECLAIR, ADAM L.	2018	287.72	0.00	287.72
**	2018	546.24	0.00	546.24
**	2018	1023.51	0.00	1023.51
LINDSAY, WAYNE	2018	578.34	0.00	578.34
**	2018	752.36	0.00	752.36
LUNT, TAMMI & MUNZNER, CHARLES & GAYLE	2018	491.05	0.00	491.05
LUNT, TAMMY LYNN	2018	110.71	0.00	110.71
MAINE STATE HOUSING AUTHORITY	2018	1130.35	0.00	1130.35
**	2018	77.91	0.00	77.91
**	2018	424.31	0.00	424.31
MARTIN, ELIZABETH REILLY	2018	269.89	0.00	269.89
MC NEIL, ROBIN	2018	3612.64	0.00	3612.64
MCCORMACK, ANITA	2018	2759.46	0.00	2759.46
MCDUGAL, ARLO	2018	630.97	0.00	630.97

**	2018	1454.34	0.00	1454.34
**	2018	530.26	0.00	530.26
**	2018	668.77	0.00	668.77
**	2018	749.29	0.00	749.29
MERROW, ANTHONY	2018	1363.96	0.00	1363.96
MERROW, ANTHONY	2018	800.49	0.00	800.49
MITCHELL, BONNIE-JEAN	2018	452.31	0.00	452.31
MITCHELL, BONNIE-JEAN	2018	689.66	0.00	689.66
MONDINO, MITCHELL &	2018	319.89	0.00	319.89
**	2018	820.28	0.00	820.28
MORIN, JOSEPH A.	2018	944.53	0.00	944.53
MUNN, REBECCA	2018	561.71	0.00	561.71
**	2018	2271.37	0.00	2271.37
NAPOLI, JOSEPH &	2018	2055.37	0.00	2055.37
PARKER, CORADEAN	2018	277.63	0.00	277.63
PHILLIPS, MICHAEL I. &	2018	456.77	0.00	456.77
PLOURDE, SHARON D.	2018	966.13	0.00	966.13
**	2018	195.21	0.00	195.21
REAZOR, DIANE L.	2018	1107.93	0.00	1107.93
REAZOR-SHAW, DIANE	2018	685.57	0.00	685.57
**	2018	1242.21	0.00	1242.21
REYNOLDS - FOSS, LISA	2018	697.41	0.00	697.41
RINES, WAYNE L. & PATRICIA M.	2018	962.24	0.00	962.24
**	2018	148.00	0.00	148.00
ROWELL MOUNTAIN LAND TRUST	2018	1215.10	0.00	1215.10
RUSSELL, LOREN	2018	956.38	0.00	956.38
SALETNIK, JULIE A. &	2018	2808.39	0.00	2808.39
SALLEY, MAHLON LYLE	2018	1049.81	0.00	1049.81
SCHWARTZ, ARTHUR B.	2018	619.13	0.00	619.13
SCHWARTZ, ARTHUR TRUSTEE	2018	307.45	0.00	307.45
SCHWARTZ, ARTHUR TRUSTEE	2018	307.45	0.00	307.45
SCHWARTZ, ARTHUR TRUSTEE	2018	307.45	0.00	307.45
SCHWARTZ, ARTHUR TRUSTEE	2018	307.45	0.00	307.45
SCHWARTZ, ARTHUR TRUSTEE	2018	307.45	0.00	307.45
SCHWARTZ, ARTHUR TRUSTEE	2018	307.45	0.00	307.45
SCHWARTZ, ARTHUR TRUSTEE	2018	307.45	0.00	307.45
SCHWARTZ, ARTHUR TRUSTEE	2018	307.45	0.00	307.45
SCHWARTZ, ARTHUR TRUSTEE	2018	307.45	0.00	307.45
SCHWARTZ, ARTHUR TRUSTEE	2018	307.45	0.00	307.45
SCHWARTZ, ARTHUR TRUSTEE	2018	307.45	0.00	307.45
SEDGWICK, ROBERT	2018	2785.29	0.00	2785.29
**	2018	471.48	0.00	471.48
**	2018	536.96	0.00	536.96
SHIELDS, DOROTHY (DEVISEES)	2018	1404.79	0.00	1404.79



SHIELDS, DOROTHY (DEWISEES)	2018	625.10	0.00	625.10
SISCO, HOWARD W. JR.	2018	292.20	0.00	292.20
SISCO, KARLA JEAN, JAMES ALLEN,	2018	1446.12	0.00	1446.12
SMALL, PAULINE, E. SMITH,V. GARRETT, S. SMITH	2018	386.54	0.00	386.54
SMART, BONNIE E.	2018	386.10	0.00	386.10
SMART, BONNIE E.	2018	406.53	0.00	406.53
SMART, BONNIE E.	2018	373.66	0.00	373.66
SMART, BONNIE E.	2018	453.72	0.00	453.72
SMART, BONNIE E.	2018	510.78	0.00	510.78
SMART, BONNIE E.	2018	676.52	0.00	676.52
SMART, BONNIE E.	2018	2705.70	0.00	2705.70
**	2018	755.64	0.00	755.64
SMITH, ERIC, V. GARRETT, S. SMITH, P. SMALL	2018	474.28	0.00	474.28
**	2018	301.34	0.00	301.34
STEWART, WAYNE JR	2018	686.85	0.00	686.85
**	2018	692.30	200.00	492.30
**	2018	2208.67	0.00	2208.67
TURNER, CLARENCE O. JR. &	2018	385.16	0.00	385.16
TURNER, JUDY M.	2018	370.37	0.00	370.37
US BANK NATIONAL ASSOCIATION	2018	1050.51	0.00	1050.51
VAWSE, BENJAMIN J.	2018	1018.12	0.00	1018.12
WARREN, LINDA &	2018	936.78	0.00	936.78
**	2018	3457.34	0.00	3457.34
WEBBER, ROBERTA	2018	1858.28	0.00	1858.28
WHITNEY, DONALD II	2018	605.85	0.00	605.85
**	2018	847.09	0.00	847.09
WITHEE, VELMA	2018	322.23	0.00	322.23
WITHEE, VELMA	2018	287.97	0.00	287.97
WITHEE, VELMA	2018	253.21	0.00	253.21
**	2018	1940.33	0.00	1940.33
**	2018	351.48	0.00	351.48

140 Accounts as of 6/30/2018

\*\*49 Accounts as of 12/31/2018

# **Sewer Accounts Outstanding as of 6/30/2018**

<b>NAME</b>	<b>TOTAL</b>
ACKERMAN SUZAN & CHARLES	\$ 102.55
ADAMS ROBERT	\$ 208.18
ARMSTRONG CORALEE	\$ 305.27
BATCHELDER BENJAMIN	\$ 406.60
BATCHELDER LAURA	\$ 215.28
BOLLIGER NORMAN	\$ 247.59
BOWRING MURTON	\$ 904.04
BROWN ROMONA & DON	\$ 710.41
BUTLER DONALD	\$ 2,073.16
CAMPBELL CLARENCE	\$ 253.10
CAREY BENJAMIN	\$ 82.04
COHEN CLAIRINA	\$ 825.44
COHEN CLAIRINA	\$ 665.31
COHEN CLAIRINA	\$ 942.42
CORDICE KEITH	\$ 230.92
CORSON ESTATE OF MAHLON	\$ 264.92
CRAY JEFF	\$ 52.17
CUMMINGS AMY	\$ 76.11
DUNTON ANGELA	\$ 320.87
ELWELL JOANNE	\$ 496.28
F&H PROPERTIES	\$ 601.95
FANTASIA SARAH	\$ 484.74
GAGNE ARTHUR & KARYN	\$ 105.89
GAGNON PAUL	\$ 39.78
GALLAGHER ANDREW	\$ 679.05
GALLISON CHARLES & PATRICIA	\$ 89.86
GANGEMI JESSICA	\$ 24.98
GARDINER RODNEY	\$ 522.45
GETCHELL JENNIFER	\$ 289.20
GILMORE BRIAN	\$ 1,463.55
GOBIEL JR HENRY	\$ 74.97
GODSOE CHRISTOPHER	\$ 137.48
GOLDBACH RAYMOND	\$ 38.03
GOULD KEITH	\$ 473.75
GOULD DEVON	\$ 212.34
GRIGNON RUSTY	\$ 755.79
HALE KEVIN	\$ 1,159.59
HARRIMAN JOYCE	\$ 1,150.72
HARVILLE THOMAS	\$ 2,007.90
HARVILLE THOMAS	\$ 1,075.52
HARVILLE THOMAS	\$ 1,532.32
HARVILLE THOMAS	\$ 1,876.79
HOLMBOM JOSHUA	\$ 95.48

**Sewer Accounts Outstanding as of 6/30/2018**

<b>NAME</b>	<b>TOTAL</b>
HOPKINS JENNIFER	\$ 343.99
JOHNSON MARTIN	\$ 95.48
KAHERL MILDRED	\$ 406.74
KNIGHT JESSICA	\$ 586.38
KNIGHT GERALD & ANGEL	\$ 113.43
LAPIERE FORD	\$ 563.02
MANNIELLO BOBBIE	\$ 60.52
MARTIN JERRY	\$ 106.53
MOULTON PAUL	\$ 135.64
MULHEARN HONEY RAE	\$ 1,069.63
MUNN STEVEN & TERI	\$ 482.55
PENA NOREEN	\$ 126.12
PERKINS RICHARD	\$ 637.87
PLOURDE SHARON	\$ 479.46
PRATT JENNIFER	\$ 1,334.47
REID GAIL	\$ 860.95
RIGGS KARLA	\$ 218.40
ROBBINS JAMES & PATRICIA	\$ 812.73
SISCO JAMES & KARLA	\$ 864.38
SMART BONNIE	\$ 631.20
SMART BONNIE	\$ 810.26
SMART BONNIE	\$ 663.22
SMART BONNIE	\$ 763.15
SMART BONNIE	\$ 989.34
SMART BONNIE	\$ 430.70
SMART BONNIE	\$ 635.93
SMART BONNIE	\$ 1,677.68
SMITH AMY	\$ 145.76
WASHBURN WADE	\$ 1,167.50
WEBBER ROBERTA (126 Elm St)	\$ 914.55
WRIGHT JAMES	\$ 72.26
<b>TOTALS</b>	<b>\$ 42,474.63</b>

# TOWN OF HARTLAND, MAINE

## INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS

JUNE 30, 2018

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# Maine Municipal Audit Services, PA

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Mindy J. Cyr, CPA

## Independent Auditors' Report

To the Board of Selectmen  
Town of Hartland  
Hartland, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, and the aggregate remaining fund information of Town of Hartland, Maine, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and the aggregate remaining fund information of the Town of Hartland, Maine, as of June 30, 2018, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

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PO Box 313, Levant, Maine 04456  
Phone: (207) 884-6408 Email: [maineaudits@gmail.com](mailto:maineaudits@gmail.com)

## OTHER MATTERS

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information on page 33 is required by accounting principles generally accepted in the United States of America. This information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The budgetary comparison schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements.

### *Other Information*

The other supplemental information section is the responsibility of management and the schedules were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit to the basic financial statements. In our opinion, the other supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Maine Municipal Audit Services, PA*

Levant, Maine  
October 30, 2018

# *Town of Hartland*

*21 Elm Street*

*PO Box 280*

*Hartland, ME 04943*

*Phone (207) 938-4401*

*Fax (207) 938-3018*

*Christopher Littlefield, Town Manager*

*Selectman: Judith Alton*

*Harold Buker*

*Shirley Humphrey*

## **Management Discussion and Analysis Period Ending June 30, 2018**

As management of the Town of Hartland, this narrative provides an overview and analysis of our financial activities for the fiscal year ended June 30, 2018. This is in compliance with implementation of the Governmental Accounting Standards Board statement No. 34 (GASB 34). This information should be read in conjunction with the financial statements.

### **Financial Highlights**

The Town provides services for highways and streets, protection, sanitation, public improvements, education, and health and welfare. The Town operates on a fiscal year, July-June.

The Town also owns and operates a pollution control facility and landfill that primarily serves the Town's most significant industry, Tasman Leather Group, LLC and in town sewer users. The Town currently pays 6% of the HPCF budget and Tasman pays 94%. Debt service is split the same percentage. In November of 2015, the landfill became stand alone and Tasman Leather Group pays for service by the ton.

The Town's budget for 2017-18 totaled as follows:

Municipal	\$1,399,933
RSU #19	\$1,445,322
County	<u>\$ 322,630</u>
TOTAL	\$3,167,885

The pollution control facility and landfill enterprise funds have assets of \$5,615,452 as of June 30, 2018, but liabilities of \$6,352,262. The largest liability is the unfunded amount of estimated landfill closure costs of \$4,131,650 and post-closure costs estimated at \$1,660,000. The Town has begun setting money aside for this liability. Net position is \$(736,810).

### **Overview of the Financial Statements**

The Town of Hartland's basic financial statements consist of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

### **GOVERNMENT WIDE FINANCIAL STATEMENTS**

The government-wide financial statements are designed to provide readers with a broad overview of the Town of Hartland's finances in a manner similar to a private sector business.

The statement of net assets presents information on all of the Town’s assets and liabilities, with the difference between the two being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the Town of Hartland's financial position is improving or deteriorating.

The statement of activities presents information showing how the Town’s net assets change during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the time of related cash requirements. This means that revenue and expenses are reported in this statement even if the resulting cash related movement does not occur until future fiscal periods (e.g. uncollected taxes).

The statements distinguish between activities of the Town of Hartland that are principally supported by taxes and intergovernmental revenue (governmental activity) and those activities that are intended to recover all or a significant portion of their costs through user fees (e.g. the treatment plant). Governmental activities include Administration, Education, County Tax, Fire, Public Works, Highways, Solid Waste, Recreation, Cemetery Care, Charitable Aid, Debt Service and Capital Maintenance.

**FUND FINANCIAL STATEMENTS**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Hartland, like other state and local governments, uses fund accounting to insure and demonstrate compliance with finance related legal requirements. All of the funds of the town can be divided into these categories: government funds, proprietary funds and fiduciary funds.

GOVERNMENTAL FUNDS are used to account for essentially the same functions as are reported in the government-wide financial statements. However, the fund financial statements focus on near-term cash flows as well as balances of spendable resources. This type of accounting is called modified accrual, which means it focuses on cash and all other financial assets that can readily be converted to cash.

To allow the reader to better understand the fund financial statements in relation to the government-wide financial statements, reconciliations are provided between the two.

PROPRIETARY FUNDS are used to report activities that are supported primarily through charges to customers for services provided by the town. Proprietary funds are reported in the Statement of Net Position and the Statement of Activities. The Treatment Plant and Landfill activities are reflected in the Proprietary Funds.

FIDUCIARY FUNDS are used to account for monies held for the benefit of parties outside the town. Fiduciary funds are found in our financial statements as cemetery trust funds and as funds that are to be turned over to outside organizations.

**Financial Analysis**

**TOWN AS A WHOLE**

The Town’s net position is increasing every year due to the reorganizing of our debt and monitoring spending.

The net assets were:

Town	\$ 4,777,460
HPCF & Landfill	\$ (736,810)
Total	\$ 4,040,650



CAPITAL ASSETS AND DEBT ADMINISTRATION

The Town’s capital assets totaled \$2,177,999 in its governmental activities as of June 30, 2018. These assets are primarily buildings and equipment because most of Town infrastructure (Roads, Bridges, Sewer Lines, Sidewalks) are not included in the assets. The Town will include all new infrastructure in future financial statements.

LONG TERM DEBT

The Town’s long term Bond Debt is as follows as of June 30, 2018

Bond Bank (Landfill Closure)	\$ 38,406	1%	2019
Maine Water Company (salt shed)	\$141,821	0%	2042
USDA (Landfill)	\$191,410	2.0%	2043
Bulldozer lease	\$97,528	4.2%	2023

ECONOMIC FACTORS AND FUTURE BUDGETS

The Federal and State government continues to cut funding, which forces the town to be more financially responsive at a local level. These factors along with the general economic climate as a whole make it very challenging to maintain the mil rate.

FIDUCIARY NON-TOWN ACCOUNTS

The Town acts as the fiduciary for non-expendable trust funds, the income of which may be used for cemetery maintenance. The balance in those funds is approximately \$50,711.

Respectfully submitted,

Christopher Littlefield  
Town Manager

Town of Hartland, Maine  
Statement of Net Position  
June 30, 2018

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
<b>Current assets:</b>			
Cash and cash equivalents	\$ 1,610,637.87	\$ 433,086.21	\$ 2,043,724.08
Investments	1,065,727.54	-	1,065,727.54
Accounts receivable	-	29,771.30	29,771.30
Grant receivable	-	267,283.00	267,283.00
Tax acquired property	5,954.44	-	5,954.44
Taxes receivable	197.08	-	197.08
Tax liens receivable	215,658.48	-	215,658.48
<b>Total current assets</b>	<b>2,898,175.41</b>	<b>730,140.51</b>	<b>3,628,315.92</b>
<b>Non-current assets:</b>			
Capital assets, net of accumulated depreciation	2,177,998.76	4,885,311.80	7,063,310.56
<b>Total non-current assets</b>	<b>2,177,998.76</b>	<b>4,885,311.80</b>	<b>7,063,310.56</b>
<b>TOTAL ASSETS</b>	<b>5,076,174.17</b>	<b>5,615,452.31</b>	<b>10,691,626.48</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Defined benefit pension plan	190,632.00	-	190,632.00
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>190,632.00</b>	<b>-</b>	<b>190,632.00</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 5,266,806.17</b>	<b>\$ 5,615,452.31</b>	<b>\$ 10,882,258.48</b>
<b>LIABILITIES:</b>			
<b>Current liabilities:</b>			
Accounts payable	\$ 17,337.34	\$ 4,391.12	\$ 21,728.46
Grant funds payable	-	267,283.00	267,283.00
Current portion of long-term debt	25,112.40	33,280.61	58,393.01
<b>Total current liabilities</b>	<b>42,449.74</b>	<b>304,954.73</b>	<b>347,404.47</b>
<b>Non-current liabilities:</b>			
Non-current portion of long-term debt:			
Bonds payable	19,203.20	179,736.00	198,939.20
Long-term lease payable	135,911.60	75,921.68	211,833.28
Net pension liability	195,809.00	-	195,809.00
Estimated landfill closure costs	-	4,131,650.00	4,131,650.00
Estimated post-closure and leachate costs	-	1,660,000.00	1,660,000.00
<b>Total non-current liabilities</b>	<b>350,923.80</b>	<b>6,047,307.68</b>	<b>6,398,231.48</b>
<b>TOTAL LIABILITIES</b>	<b>393,373.54</b>	<b>6,352,262.41</b>	<b>6,745,635.95</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Defined benefit pension plan	82,339.00	-	82,339.00
Prepaid property taxes	13,633.45	-	13,633.45
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>95,972.45</b>	<b>-</b>	<b>95,972.45</b>
<b>NET POSITION:</b>			
Invested in capital assets, net of related debt	1,997,771.56	4,787,783.51	6,785,555.07
Unrestricted	2,779,688.62	(5,524,593.61)	(2,744,904.99)
<b>TOTAL NET POSITION</b>	<b>4,777,460.18</b>	<b>(736,810.10)</b>	<b>4,040,650.08</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<b>\$ 5,266,806.17</b>	<b>\$ 5,615,452.31</b>	<b>\$ 10,882,258.48</b>

The accompanying notes are an integral part of this statement.

Town of Harland, Maine  
Statement of Activities  
For the year ended June 30, 2018

Net (Expense) revenue and Changes in Net Position						
	Program Revenues			Primary Government		Total
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
<b>Governmental activities:</b>						
General government	\$	241,117.09	\$	17,820.85	\$	(223,296.24)
Protection		198,054.61	-	-	-	(198,054.61)
Health and welfare		6,485.12	-	2,823.52	-	(3,661.60)
Public works		335,550.62	-	23,672.00	-	(311,878.62)
Sanitation		124,747.91	-	-	-	(124,747.91)
Recreation		60,533.08	-	814.26	-	(59,718.82)
Public service		21,336.79	-	-	-	(21,336.79)
County tax		322,626.64	-	-	-	(322,626.64)
Education		1,445,321.92	-	-	-	(1,445,321.92)
Interest expense		1,464.26	-	-	-	(1,464.26)
Special projects		28,864.15	-	-	-	(28,864.15)
Depreciation		87,575.65	-	-	-	(87,575.65)
<b>Total Government Activities</b>		<b>2,873,677.84</b>	<b>17,820.85</b>	<b>27,309.78</b>	<b>(2,828,547.21)</b>	<b>(2,828,547.21)</b>
<b>Business Type Activities:</b>						
HPCF		930,342.02	-	-	-	164,280.10
Landfill		293,341.77	-	348,157.59	-	54,815.82
<b>Total Business Type Activities</b>		<b>1,223,683.79</b>	<b>1,442,779.71</b>	<b>-</b>	<b>219,095.92</b>	<b>219,095.92</b>
<b>Total Primary Government</b>		<b>4,097,361.63</b>	<b>1,460,600.56</b>	<b>27,309.78</b>	<b>(2,828,547.21)</b>	<b>(2,609,451.29)</b>
<b>General revenues:</b>						
Property taxes, levied for general purposes					2,690,460.64	2,690,460.64
Excise taxes					252,904.48	252,904.48
Interest on taxes and lien fees					31,116.52	31,116.52
<b>Grants and contributions not restricted to specific programs:</b>						
State revenue sharing					99,528.49	99,528.49
Homestead exemption					92,015.00	92,015.00
Grant proceeds					417,858.00	417,858.00
Other					31,807.80	31,807.80
Unrestricted investment earnings					-	-
Miscellaneous revenues					36,871.11	36,871.11
Transfer of grant funds					(417,858.00)	-
Interfund transfers					372,916.74	-
<b>Total general revenues and transfers</b>					<b>3,607,620.78</b>	<b>3,653,677.96</b>
<b>Changes in net position</b>						
					779,073.57	1,044,226.67
<b>NET POSITION - BEGINNING</b>					3,795,302.61	2,996,423.41
<b>Beginning balance adjustment - see footnotes</b>						
					203,084.00	-
<b>NET POSITION - ENDING</b>					<b>\$ 4,777,460.18</b>	<b>\$ 4,040,650.08</b>

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine  
Balance Sheet  
Governmental Funds  
June 30, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,606,126.29	\$ 4,511.58	\$ 1,610,637.87
Investments	1,065,727.54	-	1,065,727.54
Tax acquired property	5,954.44	-	5,954.44
Taxes receivable, net	197.08	-	197.08
Tax liens receivable	215,658.48	-	215,658.48
<b>TOTAL ASSETS</b>	<b>\$ 2,893,663.83</b>	<b>\$ 4,511.58</b>	<b>\$ 2,898,175.41</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<i>Liabilities:</i>			
Accounts payable	\$ 17,337.34	\$ -	\$ 17,337.34
<i>Total liabilities</i>	<i>17,337.34</i>	<i>-</i>	<i>17,337.34</i>
<i>Deferred inflows of resources:</i>			
Prepaid property taxes	13,633.45	-	13,633.45
Deferred property tax revenue	172,526.00	-	172,526.00
<i>Total deferred inflows of resources</i>	<i>186,159.45</i>	<i>-</i>	<i>186,159.45</i>
<i>Fund balances:</i>			
Assigned	111,200.00	-	111,200.00
Committed	806,555.33	4,511.58	811,066.91
Unassigned	1,772,411.71	-	1,772,411.71
<i>Total fund balances</i>	<i>2,690,167.04</i>	<i>4,511.58</i>	<i>2,694,678.62</i>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 2,893,663.83</b>	<b>\$ 4,511.58</b>	
<i>Amounts reported for governmental activities in the statement of net position (Smt. 1) are different because:</i>			
Depreciable and non-depreciable capital assets as reported in Smt. 1			2,177,998.76
Long-term liabilities, including bonds payable, as reported on Smt. 1			(180,227.20)
Deferred property taxes not reported on Smt. 1			172,526.00
Net pension liability, as reported on Smt. 1			(195,809.00)
Deferred outflows related to pension plans			190,632.00
Deferred inflows related to pension plans			(82,339.00)
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>		<b>\$</b>	<b>4,777,460.18</b>

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended June 30, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES:</b>			
Property taxes	\$ 2,688,341.64	\$ -	\$ 2,688,341.64
Excise taxes	252,904.48	-	252,904.48
Intergovernmental revenue	250,661.07	-	250,661.07
Charges for services	17,820.85	-	17,820.85
Interest on taxes and liens	31,116.52	-	31,116.52
Other revenue	36,871.11	-	36,871.11
<i>Total revenues</i>	<i>3,277,715.67</i>	<i>-</i>	<i>3,277,715.67</i>
<b>EXPENDITURES:</b>			
General government	214,376.09	-	214,376.09
Protection	198,054.61	-	198,054.61
Health and welfare	6,485.12	-	6,485.12
Public works	714,867.62	-	714,867.62
Sanitation	124,747.91	-	124,747.91
Recreation	60,533.08	-	60,533.08
Public service	21,336.79	-	21,336.79
County tax	322,626.64	-	322,626.64
Education	1,445,321.92	-	1,445,321.92
Debt service	26,576.66	-	26,576.66
Reserve funds	230,124.65	-	230,124.65
Capital projects	-	1,378.50	1,378.50
<i>Total expenditures</i>	<i>3,365,051.09</i>	<i>1,378.50</i>	<i>3,366,429.59</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>(87,335.42)</i>	<i>(1,378.50)</i>	<i>(88,713.92)</i>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers (out)	372,916.74	-	372,916.74
Received from grants	417,858.00	-	417,858.00
Grant funds transferred to HPCF	(417,858.00)	-	(417,858.00)
<i>Total other financing sources (uses)</i>	<i>372,916.74</i>	<i>-</i>	<i>372,916.74</i>
<i>Net change in fund balances</i>	<i>285,581.32</i>	<i>(1,378.50)</i>	<i>284,202.82</i>
<b>FUND BALANCES - BEGINNING</b>	<b>1,799,494.48</b>	<b>610,981.32</b>	<b>2,410,475.80</b>
<b>Beginning balance adjustment - see footnotes</b>	<b>605,091.24</b>	<b>(605,091.24)</b>	<b>-</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 2,690,167.04</b>	<b>\$ 4,511.58</b>	<b>\$ 2,694,678.62</b>

The accompanying notes are an integral part of this statement.

(Continued)

Town of Hartland, Maine  
Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
For the Year Ended June 30, 2018

<b>Net change in fund balances - total governmental funds (Statement 4)</b>	<b>\$ 284,202.82</b>
<i>Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items:</i>	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds	(87,575.65)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.	165,311.40
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2)	441,757.00
Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes.	2,119.00
Expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Specifically, this represents the change in deferred pension liability and changes in deferred inflows/outflows related to pensions	(26,741.00)
<hr/> <b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES (STMT. 2)</b>	<hr/> <b>\$ 779,073.57</b>

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine  
Statement of Net Position  
Proprietary Funds  
June 30, 2018

	Business-type activities		
	Enterprise Funds		LANDFILL
	HPCF		
<b>ASSETS:</b>			
<i>Current assets:</i>			
Cash and cash equivalents	\$	392,935.72	\$ 40,150.49
Grant receivable		267,283.00	-
Accounts receivable		9,075.00	20,696.30
<i>Total current assets</i>		669,293.72	60,846.79
<i>Non-current assets:</i>			
Capital assets:			
Property, plant, and equipment		10,883,345.75	118,264.00
Less accumulated depreciation		(6,112,355.95)	(3,942.00)
<i>Total non-current assets</i>		4,770,989.80	114,322.00
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>5,440,283.52</b>	<b>\$ 175,168.79</b>
<b>LIABILITIES:</b>			
<i>Current liabilities:</i>			
Accounts payable	\$	4,391.12	\$ -
Grant funds payable		267,283.00	-
Current portion of long-term debt		-	33,280.61
<i>Total current liabilities</i>		271,674.12	33,280.61
<i>Non-current liabilities:</i>			
Estimated landfill closure costs		-	4,131,650.00
Estimated post-closure and leachate costs		-	1,660,000.00
Note payable - USDA		-	179,736.00
Long-term lease payable - bulldozer		-	75,921.68
<i>Total non-current liabilities</i>		-	6,047,307.68
<b>TOTAL LIABILITIES</b>		271,674.12	6,080,588.29
<b>NET POSITION:</b>			
Invested in capital assets, net of related debt		4,770,989.80	16,793.71
Unrestricted		397,619.60	(5,922,213.21)
<b>TOTAL NET POSITION</b>		5,168,609.40	(5,905,419.50)
<b>TOTAL NET POSITION OF BUSINESS-TYPE ACTIVITIES</b>	<b>\$</b>	<b>5,440,283.52</b>	<b>\$ 175,168.79</b>

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine  
Statement of Revenues, Expenses, and Changes in Fund Net Position  
Proprietary Funds  
For the year ended June 30, 2018

	Business-type activities	
	Enterprise Funds	LANDFILL
	HPCF	
<b>Operating revenues:</b>		
Tasman Leather Group, LLC	\$ 886,148.80	\$ -
Town of Hartland	169,260.12	-
Fees	39,213.00	343,468.14
Miscellaneous	0.20	4,689.45
<b>Total operating revenues</b>	<b>1,094,622.12</b>	<b>348,157.59</b>
<b>Operating expenses:</b>		
Operations	748,287.11	289,399.77
Depreciation expense	182,054.91	3,942.00
<b>Total operating expenses</b>	<b>930,342.02</b>	<b>293,341.77</b>
<b>Operating income (loss)</b>	<b>164,280.10</b>	<b>54,815.82</b>
<b>Non-operating revenues (expenses):</b>		
Transfers (to) from general fund	(372,916.74)	-
Transfer from general fund (grant funds)	417,858.00	-
Interest income	1,082.89	33.03
<b>Total non-operating revenues (expenses)</b>	<b>46,024.15</b>	<b>33.03</b>
<b>Net income (loss)</b>	<b>210,304.25</b>	<b>54,848.85</b>
<b>NET POSITION - BEGINNING</b>	<b>4,958,305.15</b>	<b>(5,757,184.35)</b>
<b>Beginning balance adjustment - see footnotes</b>	<b>-</b>	<b>(203,084.00)</b>
<b>NET POSITION - BEGINNING - RESTATED</b>	<b>4,958,305.15</b>	<b>(5,960,268.35)</b>
<b>NET POSITION - ENDING</b>	<b>\$ 5,168,609.40</b>	<b>\$ (5,905,419.50)</b>

The accompanying notes are an integral part of this statement.



Town of Hartland, Maine  
Statement of Cash Flows  
Proprietary Funds  
For the year ended June 30, 2018

	Business-type activities	
	Enterprise Funds	LANDFILL
	HPCF	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers	\$	344,023.62
Payments to suppliers	1,085,638.32 \$	(307,156.74)
<i>Net cash provided by operating activities</i>	329,100.05	36,866.88
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Bond repayments	-	(32,409.71)
Issuance of long-term debt	-	118,264.00
<i>Net cash provided (used) in non-capital financing activities</i>	-	85,854.29
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Transfers to other funds	(372,916.74)	-
<i>Net cash (used) in non-capital financing activities</i>	(372,916.74)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest on investments	1,082.89	33.03
Acquisition of capital assets	(417,858.00)	(118,264.00)
Transfer of grant funds from general fund	417,858.00	-
<i>Net cash provided by investing activities</i>	1,082.89	(118,230.97)
<i>Net increase (decrease) in cash and cash equivalents</i>	(42,733.80)	4,490.20
<b>CASH BALANCE - BEGINNING OF YEAR</b>	435,669.52	35,660.29
<b>CASH BALANCE - END OF YEAR</b>	<b>\$ 392,935.72 \$</b>	<b>40,150.49</b>
<i>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</i>		
Operating income (loss)	\$	54,815.82
<i>Adjustments to reconcile operating income to net cash provided (used) in operating activities:</i>		
Depreciation expense	164,280.10 \$	3,942.00
<i>Change in assets and liabilities:</i>	182,054.91	(4,133.97)
(increase)/decrease in accounts receivable	(8,983.80)	(17,756.97)
Increase/(decrease) in accounts payable	(8,251.16)	
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$ 329,100.05 \$</b>	<b>36,866.88</b>

The accompanying notes are an integral part of this statement.

**Town of Hartland Maine**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2018**

	Trust Fund
<b>Assets:</b>	
Investments	\$ 50,710.53
<b>TOTAL ASSETS</b>	<b>\$ 50,710.53</b>
<b>Net position:</b>	
Non-spendable	\$ 23,335.60
Restricted	27,374.93
<b>NET POSITION - FIDUCIARY FUNDS</b>	<b>\$ 50,710.53</b>

The accompanying notes are an integral part of this statement.

**Town of Hartland, Maine**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the year ended June 30, 2018**

	<b>Non-Expendable Trust Fund</b>
<hr/>	
<b>Additions:</b>	
Investment income	\$ 1,465.73
	<hr/> 1,465.73
<b>Change in Net Assets</b>	1,465.73
<b>NET POSITION - BEGINNING OF YEAR</b>	<hr/> 49,244.80
<b>NET POSITION - END OF YEAR</b>	<hr/> \$ 50,710.53 <hr/>

The accompanying notes are an integral part of this statement.

**TOWN OF HARTLAND, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Town of Hartland, Maine (the Town) was incorporated in 1820. The Town of Hartland, Maine operates under a town meeting – selectmen form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. For enterprise funds, GASB Statement Nos. 20 and 34 provide the Town the option of electing to apply FASB pronouncements issued after November 30, 1989. The Town has elected not to apply those pronouncements. The more significant of the government’s accounting policies are described below.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body’s ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town’s financial statements.

**B. Basis of Presentation**

The Town’s basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

**Government-Wide Financial Statements**

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position reports all financial and capital resources of the Town and reports the difference between assets and liabilities as “net position” not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the “net (expense) revenue” of the Town’s individual functions before applying general revenues. The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

**TOWN OF HARTLAND, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

**C. Measurement Focus and Basis of Accounting**

Governmental Fund Types

*General Fund* - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

*Special Revenue Funds* – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

*Capital Project Funds* - Capital projects funds are used to account for financial resources to be used for the acquisitions or construction of major capital facilities.

Proprietary Fund Type

*Enterprise Funds* – These funds are used to account for operations of the wastewater treatment plant (HPCF) and a related landfill (Landfill) along with a closed dumpsite that are operated in a manner similar to a private business. The costs of providing treatment services to Tasman Leather Group, LLC and the general public and operating the landfill are financed through user fees. Fees paid by users are recorded as revenues by the enterprise fund since they provide funds necessary to operate the facility. The measurement of financial activity focuses on net income similar to the private sector.

Fiduciary Fund Type (Not included in government-wide statements)

*Expendable Trust Fund* – This fund accounts for transactions related to assets held by the Town in a trustee capacity.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

**TOWN OF HARTLAND, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, non-capital financing, or investing activities.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

**D. Budgets and Budgetary Accounting**

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectmen level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

**E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses**

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs, if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**TOWN OF HARTLAND, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	25-50
Infrastructure	25-50
Treatment plant	50
Machinery and Equipment	3-20

**Net Position and Fund Balances**

In the Government-wide financial statements, the difference between the Town's total assets and total liabilities represents net position. Net position displays three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represents the net assets available for future operations.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

*Non-spendable* – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

*Committed* - Funds that are constrained for specific purposes that are determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified or rescinded only through a Town meeting vote.

*Assigned* – Funds intended to be used for specific purposes set by the Board of Selectmen.

*Unassigned* – Funds available for any purpose.

**Deferred Revenue**

Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

**TOWN OF HARTLAND, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Property Taxes

Property taxes for the current year were committed on July 24, 2017, on the assessed value listed as of April 1, 2017, for all real and personal property located in the Town. Payment of taxes was due September 15, 2017, and March 1, 2018, with interest at 7% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$33,208.54 for the year ended June 30, 2018.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended June 30, 2018.

Risk Management

The Town pays insurance premiums to Maine Municipal Association to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

**2. DEPOSITS AND INVESTMENTS**

Deposits

Custodial credit risk of deposits is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk.

GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized or collateralized by securities held by the pledging financial institution's trust department but not in the Town's name. At June 30, 2018, cash deposits had a carrying value of \$2,043,724.08. Of the deposited amounts, \$250,000 per bank was protected by depository insurance, plus pledged securities with the financial institution. Accordingly, the Town was not exposed to custodial credit risk at June 30, 2018.



**TOWN OF HARTLAND, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**2. DEPOSITS AND INVESTMENTS**

Investments

The Town does not have a written investment policy, but follows state statutes. At June 30, 2018 the Town had funds invested with a Bangor Savings Bank certificate of deposit in the amount of \$586.49, equities with Symetra in the amount of \$50,124.04, and a certificate of deposit with Maine Savings Federal Credit Union in the amount of \$1,065,727.54. All invested funds were protected by federal deposit insurance or Securities Investor Protection Corporation.

**3. CAPITAL ASSETS**

<b>Governmental activities:</b>	<b>Balance 7/1/17</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Machinery, equipment & vehicles	\$ 620,013.00	\$ 38,000.00	\$ -	\$ 658,013.00
Building	1,977,806.00	260,005.00	-	2,237,811.00
Construction in progress	260,005.00	-	(260,005.00)	-
Roads	444,962.00	403,757.00	-	848,719.00
<i>Total capital assets being depreciated</i>	<i>3,302,786.00</i>	<i>667,562.00</i>	<i>(260,005.00)</i>	<i>3,744,543.00</i>
<i>Less accumulated depreciation:</i>				
Machinery, equip & vehicles	(458,736.00)	(17,688.00)	-	(476,424.00)
Buildings	(981,635.00)	(51,079.00)	-	(1,032,714.00)
Roads	(38,598.00)	(18,808.00)	-	(57,406.00)
<i>Total accumulated depreciation</i>	<i>(1,478,969.00)</i>	<i>(87,575.00)</i>	<i>-</i>	<i>(1,566,544.00)</i>
<b>Governmental activities Capital assets, net</b>	<b>\$ 1,823,817.00</b>	<b>\$ 579,987.00</b>	<b>\$ (260,005.00)</b>	<b>\$ 2,177,999.00</b>

Depreciation expense is broken down by department as follows:

Public works	\$ 24,331.00
Public safety	22,788.00
Town wide	40,456.00

<b>Business-type activities:</b>	<b>Balance 7/1/17</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 6/30/18</b>
Treatment plant	\$ 8,842,224.00	\$ 417,858.00	\$ -	\$ 9,260,082.00
Equipment	-	118,264.00	-	118,264.00
Landfill	1,623,263.00	-	-	1,623,263.00
<i>Total capital assets being depreciated</i>	<i>10,465,487.00</i>	<i>536,122.00</i>	<i>-</i>	<i>11,001,609.00</i>
<i>Less accumulated depreciation</i>				
Treatment plant	(5,371,862.00)	(150,468.00)	-	(5,522,330.00)
Equipment	-	(3,942.00)	-	(3,942.00)
Landfill	(558,438.00)	(31,587.00)	-	(590,025.00)
<i>Total accumulated depreciation</i>	<i>(5,930,300.00)</i>	<i>(185,997.00)</i>	<i>-</i>	<i>(6,116,297.00)</i>
<b>Business – type activities Capital assets, net</b>	<b>\$ 4,535,187.00</b>	<b>\$ 350,125.00</b>	<b>\$ -</b>	<b>\$ 4,885,312.00</b>

**TOWN OF HARTLAND, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**4. LONG-TERM DEBT**

	Balance 7/1/17	Issued	Retired	Balance 6/30/18
MMBB, 1.33% dated 10/27/1997, \$1,215,500, due annually \$60,775 through 10/27/2017	\$ 60,775.02	\$ -	\$ (60,775.02)	\$ -
MMBB 2009SR, 1.0% due annually \$19,203 through 2019	57,609.60	-	(19,203.20)	38,406.40
Lease/purchase agreement – bulldozer, 5 years, \$25,702.80 annually, 4.2%	-	118,264.00	(20,735.71)	97,528.29
USDA, 2% due annually \$11,674, 30 years, dated 5/16/2012	203,084.00	-	(11,674.00)	191,410.00
Maine Water Company lease, due annually to April 2042, 0.00%, dated 8/15/2012	147,730.00	-	(5,909.20)	141,820.80
Lease/purchase agreement – Carroll Hardy – new town office. 4/13/17, due \$1,000 monthly till 4/2018, \$50k payment due 4/2018, 5-year note 6%	140,199.00	-	(140,199.00)	-
<b>Totals</b>	<b>\$ 609,397.62</b>	<b>\$ 118,264.00</b>	<b>\$ (258,496.13)</b>	<b>\$ 469,165.49</b>

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2018, is as follows:

Year ending June 30,	Principal due
2019	\$ 58,393.01
2020	59,300.49
2021	41,042.88
2022	42,028.19
2023	23,086.12
2024-2028	87,916.00
2029-2033	87,916.00
2034-2039	45,846.00
2040-2042	23,636.80
	<b>\$ 469,165.49</b>

**5. MUNICIPAL SOLID WASTE LANDFILL CLOSURE COSTS**

The Town of Hartland operates a secure sludge landfill. At present, one section of the landfill, about one-fifth of the available capacity, is in use. As each section reaches capacity, the top and part of the slope are closed and another section is opened next to it.

State and federal laws and regulations require that the Town place a cover on each section of the landfill when it is closed and perform certain maintenance and monitoring functions on each section for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on future closure and post-closure care costs that will be incurred near or after the time when the currently active section of the landfill no longer accepts waste. The recognition of these landfill closure and post-closure costs is based on the portion of this section used during the year. The estimated liability for closure, post-closure, and leachate costs has a balance of \$5,791,650 based on Phase II, Phase III, and the remaining undeveloped licensed area, estimated at 4.5 acres.

**TOWN OF HARTLAND, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**6. COMMITMENTS AND CONTINGENCIES**

According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

**7. FUND BALANCES**

**ASSIGNED FUND BALANCES:**

Roads	\$ 75,200.00
Town office roof	20,000.00
Study @ transfer station/landfill	<u>16,000.00</u>
	<b><u>\$ 111,200.00</u></b>

**COMMITTED FUND BALANCES:**

Pool	\$ 8,777.76
Roads	23,672.00
CDBG	49,446.12
Property sales	34,832.05
Equipment sales	9,786.97
Perpetual care	4,175.00
Landfill post monitoring	50,502.80
Landfill cell opening	119,616.82
Landfill intermediate cover	22,537.21
Landfill equipment	19,972.20
Sewer upgrades	52,500.00
200 <sup>th</sup> birthday celebration	30,000.00
Fire department reserve	20,000.00
Landfill	126,831.93
Reserve interest	6,051.62
HPCF upgrades	<u>227,852.85</u>

**\$ 806,555.33**

**COMMITTED FUND BALANCES:**

*Capital Project Fund:*

Redevelopment	\$ 3,013.79
Annex redevelopment	<u>1,497.79</u>
	<b><u>\$ 4,511.58</u></b>

**8. SUBSEQUENT EVENTS**

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

**TOWN OF HARTLAND, MAINE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**9. BEGINNING BALANCE ADJUSTMENT**

A beginning balance adjustment to reallocate long-term debt from the Governmental Funds to the Enterprise Funds was required for the year ended June 30, 2018. The result of the adjustment is an increase in the Governmental Funds and a decrease in the Enterprise Funds of \$203,084.00.

A beginning balance adjustment to reclassify Special Revenue Funds to the General Fund was required due to the accounts not meeting the criteria to be classified as Special Revenue under GASB No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*. The result of this adjustment is an increase to the General Fund and a decrease to the Special Revenue Fund of \$605,091.24.

**10. DEFINED BENEFIT PENSION PLAN**

Plan Description

Full-time Town employees are eligible to participate in the Maine Public Employees Retirement System (MainePERS), a cost sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title V of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at [www.mainebers.org](http://www.mainebers.org) or by contacting the System at (800) 451-9800

Benefits Provided

The MainePERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below his/her normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 5%.

**TOWN OF HARTLAND, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule. The Town's participants contributed 8.0% of their wages to the plan for the fiscal year ended June 30, 2018.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources

At June 30, 2018, the Town reported a liability of \$195,809.00 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2017, the Town's proportion was 0.047824%, which was an increase of 0.028178% from its proportion measured as of the prior year.

For the year ended June 30, 2018, the Town recognized pension expense of \$86,356. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
Difference between expected and actual experience	\$ -	\$ 9,408.00
Net difference between projected and actual earnings on pension plan investments	67,482.00	72,866.00
Changes of assumptions	16,663.00	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	106,487.00	65.00
	\$ 190,632.00	\$ 82,339.00

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30,	Amount
2019	\$49,367
2020	70,944
2021	1,314
2022	(13,331)

**TOWN OF HARTLAND, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

Actuarial Methods and Assumptions

The total pension liability for the Plan was determined by actuarial valuation as of June 30, 2017, using the following assumptions and methods applied to all periods included in the measurement:

*Actuarial Cost Method*

The entry age normal actuarial funding method is used to figure costs. Using this method, the total employer contribution rate contains two elements – the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Using the individual entry age normal method, a normal cost rate is figured for each employee. The rate is determined by taking the value, age at entry of the plan, of the member's projected future benefits, and dividing it by the value of his/her expected future salary. The normal cost for each employee is the product of his/her pay and his/her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains (losses) – increases or decreases in liabilities and in assets when actual experience is different from the actuarial assumptions – affect the unfunded actuarial accrued liability.

*Asset Valuation Method*

The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

*Amortization*

The net pension liability of the PLD Consolidated Plan is amortized on an open basis over a period of twenty years.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2017 are as follows:

Investment Rate of Return – 6.875% per annum for the year ended June 30, 2017

Salary Increases, Merit and Inflation – 2.75%-9% for the year ended June 30, 2017

**TOWN OF HARTLAND, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females. For recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table for males and females was used.

The long-term expected rate of return on pension plan investments was determined using a building-block method where best-estimate ranges of expected future real rates of return are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017 are summarized below:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-term Expected Real Rate of Return</i>
US equities	20%	5.7 %
Non-US equities	20	5.5
Private equity	10	7.6
Real assets:		
Real estate	10	5.2
Infrastructure	10	5.3
Hard assets	5	5.0
Fixed income	25	2.9

**Discount Rate**

The discount rate used to measure the collective pension liability was 6.875% for 2017 and 2016, 7.125% for 2015, and 7.25% for 2014 and 2013. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability/(asset) as of June 30, 2017 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

1% Decrease	Current Discount Rate	% Increase
5.875%	6.875%	7.875%
\$ 392,853	\$ 195,809	\$ 47,465

**TOWN OF HARTLAND, MAINE  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2018**

**10. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2017 Comprehensive Annual Financial Report available online at [www.maineopers.org](http://www.maineopers.org) or by contacting the System at (207) 512-3100.



**TOWN OF HARTLAND, MAINE**  
**SCHEDULE OF EMPLOYER'S PENSION CONTRIBUTIONS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Date	Contractually Required Contribution	Employer's Covered Employee Payroll	Contributions as a % of Covered Employee Payroll
2017	\$ 20,010	\$ 250,130	8.0%

*Schedule is intended to show information for 10 years. Town of Hartland joined MePERS in Fiscal Year 2017. Additional years will be displayed as they become available.*

**TOWN OF HARTLAND, MAINE**  
**SCHEDULE OF EMPLOYER'S SHARE OF NET PENSION LIABILITY**  
**FOR THE YEAR ENDED JUNE 30, 2018**

	2017
Employer's proportion of the Net Pension Liability (asset)	0.047824%
Employer's proportionate share of the Net Pension Liability (asset)	\$195,809
Employer's Covered Payroll	\$250,130
Employer's proportionate share of the Net Pension Liability (asset) as a percentage of its covered employee payroll	78%
Plan fiduciary net position as a percentage of the total pension liability	86.4%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

**TOWN OF HARTLAND, MAINE  
NOTES TO GASB #68 REQUIRED SCHEDULES  
FOR THE YEAR ENDED JUNE 30, 2018**

*Valuation Date:*

Only fiscal year 2017 is reported. The Town will continue to present information until a full ten-year trend is compiled.

*Changes of Benefit Terms include:*

There were no benefit changes for the Town employees in the employees' retirement plan.

*Changes of Assumptions include:*

The discount rate was unchanged at 6.875% and the cost-of-living adjustment increase was changed from 2.75% to 2.20%. The rate of inflation was 2.75%, 2.75% was also used by MainePers in its year ended June 30, 2017.

*Methods and assumptions used to determine contribution rates:*

Actuarial cost method	Entry age normal.
Amortization method	A level percentage of payroll using a method where a separate twenty-year closed period is established.
Asset valuation method	One-third of the investment return that is different from the actuarial assumption for investment return.
Retirement age	60 or 65, depending on years of creditable service at certain dates.
Mortality	RP2014 Total Dataset Health Annuitant Mortality Table for males and females is used.

Town of Hartland, Maine  
General Fund  
Budgetary Comparison Schedule  
For the Year Ended June 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (negative)
<b>REVENUES:</b>				
Property taxes	\$ 2,682,969.17	\$ 2,682,969.17	\$ 2,688,341.64	\$ 5,372.47
Excise taxes	203,500.00	203,500.00	252,904.48	49,404.48
Intergovernmental revenue	232,938.63	232,938.63	250,661.07	17,722.44
Charges for services	8,400.00	8,400.00	17,820.85	9,420.85
Interest on taxes and liens	22,000.00	22,000.00	31,116.52	9,116.52
Other revenues	2,100.00	2,100.00	36,871.11	34,771.11
<i>Total revenues</i>	3,151,907.80	3,151,907.80	3,277,715.67	125,807.87
<b>EXPENDITURES:</b>				
General government	299,480.00	299,480.00	214,376.09	85,103.91
Protection	217,500.00	217,500.00	198,054.61	19,445.39
Health and welfare	17,100.00	17,100.00	6,485.12	10,614.88
Public works	609,848.00	749,848.00	714,867.62	34,980.38
Sanitation	140,875.00	140,875.00	124,747.91	16,127.09
Recreation	63,284.26	63,284.26	60,533.08	2,751.18
Public service	21,750.00	21,750.00	21,336.79	413.21
County tax	322,630.00	322,630.00	322,626.64	3.36
Education	1,445,322.00	1,445,322.00	1,445,321.92	0.08
Debt service	30,910.00	30,910.00	26,576.66	4,333.34
Reserve funds	-	605,091.24	230,124.65	374,966.59
<i>Total expenditures</i>	3,168,699.26	3,913,790.50	3,365,051.09	173,772.82
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(16,791.46)	(761,882.70)	(87,335.42)	299,580.69
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in	-	-	372,916.74	372,916.74
Received from grants	-	-	417,858.00	417,858.00
Transfer grants funds to HPCF	-	-	(417,858.00)	(417,858.00)
<i>Total other financing sources</i>	-	-	372,916.74	372,916.74
<i>Net changes in fund balances</i>			285,581.32	
<b>FUND BALANCES - BEGINNING</b>			1,799,494.48	
<b>Beginning balance adjustment - see footnotes</b>			605,091.24	
<b>FUND BALANCES - ENDING</b>			<b>\$ 2,690,167.04</b>	

Town of Hartland, Maine  
Combining Balance Sheet - All Other Non-Major Governmental Funds  
June 30, 2018

	Capital Project Funds	Total Other Governmental Funds
ASSETS:		
Cash and cash equivalents	\$ 4,511.58	\$ 4,511.58
<b>TOTAL ASSETS</b>	<b>\$ 4,511.58</b>	<b>\$ 4,511.58</b>
LIABILITIES AND FUND BALANCE:		
Fund balance:		
Committed	\$ 4,511.58	4,511.58
Total fund balance	4,511.58	4,511.58
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 4,511.58</b>	<b>\$ 4,511.58</b>

Town of Hartland, Maine  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
All Other Non-Major Governmental Funds  
For the Year Ended June 30, 2018

	Special Reserve Funds	Capital Project Funds	Total Other Governmental Funds
<b>REVENUES:</b>			
Interest income	\$ -	\$ -	\$ -
Other revenues	-	-	-
<i>Total revenues</i>	-	-	-
<b>EXPENDITURES:</b>			
Special Projects	-	1,378.50	1,378.50
<i>Total expenditures</i>	-	1,378.50	1,378.50
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(1,378.50)	(1,378.50)
<b>OTHER FINANCING SOURCES (USES) OF FUNDS:</b>			
Transfers to general fund	-	-	-
<i>Total other financing sources (uses)</i>	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	-	(1,378.50)	(1,378.50)
<b>FUND BALANCE - BEGINNING OF YEAR</b>	605,091.24	5,890.08	610,981.32
Beginning balance adjustment - see footnotes	(605,091.24)	-	(605,091.24)
<b>FUND BALANCE - END OF YEAR</b>	\$ -	\$ 4,511.58	\$ 4,511.58

**Town of Hartland, Maine**  
**Schedule of Property Valuation, Assessments, and Appropriations**  
**General Fund**  
**For the Year Ended June 30, 2018**

<i>Assessed Valuation:</i>	
Real estate valuation	\$ 114,892,690.00
Personal property valuation	<u>3,822,760.00</u>
<i>Total valuation</i>	<u>118,715,450.00</u>
<i>Tax Commitment:</i>	
Tax assessment at \$22.60 per thousand	<u>2,682,969.17</u>
<i>Reconciliation of Commitment with Appropriation:</i>	
Current year tax commitment, as above	2,682,969.17
Appropriated from fund balance	50,000.00
Estimated revenues	<u>468,938.63</u>
Appropriations per original budget	<u>3,201,907.80</u>
<i>Overlay</i>	<u>(33,208.54)</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 3,168,699.26</u></b>

## **TOWN OF HARTLAND 2019 HOLIDAY SCHEDULE**

<b>NEW YEARS DAY</b>	<b>TUE. JANUARY 1</b>
<b>MARTIN LUTHER KING DAY</b>	<b>MON. JANUARY 21</b>
<b>PRESIDENT'S DAY</b>	<b>MON. FEBRUARY 18</b>
<b>PATRIOT'S DAY</b>	<b>MON. APRIL 15</b>
<b>MEMORIAL DAY</b>	<b>MON. MAY 27</b>
<b>INDEPENDENCE DAY</b>	<b>THUR. JULY 4</b>
<b>LABOR DAY</b>	<b>MON. SEPTEMBER 2</b>
<b>COLUMBUS DAY</b>	<b>MON. OCTOBER 14</b>
<b>VETERAN'S DAY</b>	<b>MON. NOVEMBER 11</b>
<b>THANKSGIVING</b>	<b>THUR. NOVEMBER 28</b>
<b>DAY AFTER THANKSGIVING</b>	<b>FRI. NOVEMBER 29</b>
<b>CHRISTMAS DAY</b>	<b>WED. DECEMBER 25</b>